



Panchakshri Shivacharya Trust's

## CHANNABASWESHWAR PHARMACY COLLEGE (DEGREE)

Kava Road, Basweshwar Chowk, Latur-413512 (Maharashtra) Tel./Fax :- (02382) 243855

DTE Code :- 2253, University Code :- 947, MSBTE Code :- 2041

Email:- channabasweshwar@gmail.com / principalcbpc@gmail.com Website:- www.channabasweshwar.org

Approved by:- Govt. of Maharashtra, PCI, New Delhi, Affiliated to:- S.R.T.M. University, Nanded, MSBTE, Mumbai.

### DVV Clarification

#### 3.1 Extended profile

3.1\_4a Total expenditure excluding salary component, depreciation and excess of income over expenditure year wise during last five years duly certified by head of institution and C.A. both

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Sr. No.	Particulars	Page No.
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**AUDIT REPORT**

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**PANCHAKSHARI SHIVACHARYA TRUST,ALOOR**

**CHANNABASWESHWAR PHARMACY COLLEGE DEGREE**

**TQ.&DIST.LATUR.**

**01-04-2022 TO 31-03-2023**

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**AUDITORS REPORT**

To,  
**The Secretary**  
**PANCHAKSHARI SHIVACHARYA TRUST**  
**ALOOR**  
**TO. OMERGA, DIST OSMANABAD.**

**Audit report of Channabasweshwar Pharmacy College Degree.Kawa Road**  
**For the year ended on 31st march,2023.**

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2023. The categorical remarks have been given as under:

**GENERAL REMARKS :-**

- 1) Cash Book written on the date of transaction.
- 2) Payment above Rs.1000.00 should be paid by Crossed cheque/Demand draft.
- 3) Affiliation Fees considered on Payment basis to this extent.
- 4) Excess Cash on Hand should not be kept this contravention to BPT Act.
- 3) TDS Is not deducted on monthly basis

We are thankful to co-operation extended by Staff & Principal.

Thanking You,

LACE :LATUR

DATE : 30/09/2023

Your's faithfully,

**JAJU SONI & ASSOCIATES**  
Chartered Accountants



**CA. Chetan S Jaju**  
(Partner)  
M.No.158737

UDIP No:- 23158737BGXVDN5030

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR**  
 01/04/2022- 31/03/2023

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023**

RECEIPTS		AMOUNT RS.	PAYMENTS	AMOUNT RS.
To <b>Opening Balance</b>		452350.36	By <b>Other Liabilities</b>	31593651.60
" Bank Accounts	448463.72		" Provision	342480.00
" Cash-in-hand	3886.64		" Sundry Creditors	14129751.60
To <b>Other Liabilities</b>		1775192.00	" Salary Payable (staff)	15302669.00
" Sundry Creditors	264593		" Other Liabilities	1818751.00
" Salary Payable (Staff)	7054		By <b>Fixed Assets</b>	9204.00
" Caution Money Deposit	32000		" Dep@10%	9204.00
" University Exam Fees (Payable)	1471545		By <b>Investments &amp; Deposit</b>	29800000.00
To <b>Investments &amp; Deposit</b>		32459566.00	" Short Term F.D.	29800000.00
" Short Term F.D.	32459566.00		By <b>Current Assets</b>	1912807.14
To <b>Current Assets</b>		39447875.00	" Loans & Advances (Asset)	823922.14
" Loans & Advances (Asset)	455443.00		" Fees Receivable	1056725.00
" Fees Receivable	38992432.00		" Lokmat Media Pvt Ltd	12000.00
To <b>Indirect Incomes</b>		2729331.00	" Shree Ambika Printers & Publications	20160.00
" Admission Form	3000.00		By <b>Indirect Incomes</b>	6000.00
" Alumin Association Fees	26000.00		" Cultural & Extra Curricular Activities Fees	1000.00
" Bank Income	8064.00		" Registration Fees	2000.00
" Bank Interest	92510.00		" Sports & Gymkhana Fees	1000.00
" Convocation form Fees	22690.00		" Training & Placement Fees	2000.00
" Cultural & Extra Curricular Activities Fees	368000.00		By <b>Indirect Expenses</b>	3122047.74
" Direct Revaluation Fees	89950.00		" Admission Regulating Authority (M.S.) Mumbai	1650.00
" Dues	157645.00		" Bank Charges	22079.74
" FDR Interest	22090.00		" Chemicals & Glassware	21772.00
" Hallticket Dues	50.00		" Consulting Charges	30000.00
" IAEC (Pharmacology)	30760.00		" Debit Pertaining to Previous Year	251.00
" ID Card	500.00		" Electricity Expenses	733231.00
" Improvement Sessional Fees	300.00		" Exam Remuneration Expenses	5393.00
" Industrial Training Book	15750.00		" Faculty Welfare Exp	2854.00
" Life & Communication Skill Fees	119000.00		" Gathering Expenses	122738.00
" Misc Income	142.00		" Gymkhana Expenses	117050.00
" Other Fees	27190.00		" Honorium	120000.00
" Photocopy Fees	500.00		" Internet & Email Expenses	47299.00
" Record Book	365890.00		" Laboratory Expenses	68444.00
" Registration Fees	498000.00		" Lawn Work Expenses	12855.00
" Sports & Gymkhana Fees	368000.00		" Library Expenses	48116.00
" Student Syntific cell Fees	119000.00		" Livery Expenses	17720.00
" Training & Placement Fees	275300.00		" Maintance & Repairing Building	53061.00
" Value Added Certificate programme Fees	119000.00		" Misc Expenses	13410.00
To <b>Anamnt A/c</b>		4119119.00	" Municipal Tax	239308.00
" Channabasweshwar Pharmacy Collage (PG)	810000.00		" Office Expenses	219801.00
" Channabasweshwar Pharmacy College Degree (D.Pharm)	640000.00		" Periodical & Magzine	40570.00
" Channabasweshwar Pharmacy College (Pharm D.)	810000.00		" Plantation Expenses	4810.00
" Channabasweshwar Pharmacy College (Polytechnic)	479167.00		" Post & Telegram Expenses	10267.00
" Panchakshri Shivacharya Trust	1379952.00		" Printing & Stationery	148703.00
			" Rain Water Harvestig Exp.	51270.00
			" Repairing & Maintance Other	408237.00
			" Research Project Exp.	12500.00
			" Seminar & Conference Expenses	10900.00
			" Sessional Exam Expenses	81286.00
			" Sports Exp	27270.00
			" Student Welfare Exp	8493.00
			" Telephone Expenses	9090.00
			" Training & Placement Expenses	1450.00
			" Traveling Expenses	360289.00
			" University Fees Paid	9960.00
			" Vermi Compost Expenses	39920.00
			By <b>Anamnt A/c</b>	13680623.00
			" Channabasweshwar Pharmacy Collage (PG)	4427370.00
			" Channabasweshwar Pharmacy College Degree (D.Pharm)	945325.00
			" Channabasweshwar Pharmacy College (Pharm D.)	2452509.00
			" Channabasweshwar Pharmacy College (Phd.Reserch)	20000.00
			" Channabasweshwar Pharmacy College (Polytechnic)	479167.00
			" Panchakshri Shivacharya Trust	5356252.00
			By <b>Closing Balance</b>	859099.88
			" Bank Accounts	811822.24
			" Cash-in-hand	47277.64
<b>TOTAL RS.</b>		<b>80,983,433.36</b>	<b>TOTAL RS.</b>	<b>80,983,433.36</b>

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

PLACE :- LATUR

DATED :- 30/09/2023

  
**Secretary**  
 Panchakshari Shivacharya Trust  
 Aloor

  
**Principal**  
 Channabasweshwar Pharmacy College (Degree)  
 Kava Road, LATUR

Your's faithfully,  
 JAJU SONI & ASSOCIATES  
 Chartered Accountants

  
 CA Chitran S. Jaju  
 (Partner)  
 M.No.158737



UDIN No: - 23158737 B6XVON 5030  
 Page 4 of 52

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR  
CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR  
TO & DIST. LATUR  
01-04-2022-31-03-2023**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>Indirect Expenses</b>		<b>41,994,653.28</b>	<b>Indirect Incomes</b>		<b>41,287,788.00</b>
Accounting Charges	800000.00		Bank Income	8,064.00	
Admin Charges	50233.00		Bank Interest	92,510.00	
Admin Charges (Previous Year)	412.00		Development Fees	4,379,606.00	
Admission Regulating Authority (M.S.) Mumbai	96843.14		FDR Interest	459,808.00	
Advertisement Expenses	5000.00		Other Fees	80.00	
Affiliation Fee	172000.00		Sessional Exam Fees	83,600.00	
Amc Expenses	24000.00		Tuition Fees	35,137,415.00	
Animal Hosue Expenses	12900.00		Univercity Exam Fees Received	1,126,705.00	
Audit Fees	26550.00				
Bank Charges	28858.74				
Building Usage Charges	2173500.00				
CHB Saly Expenses	9000.00				
Chemicals & Glasware	801603.00				
Civil Work Exp	275000.00				
Colouring Work Exp	193000.00				
Computer Exp	537200.00				
Consulting Charges	61500.00				
Debit Pertaining to Previous Year	48085.00				
Depreciation	1260524.00				
Electricity Expenses	785731.00				
Electrical Work Exp	235000.00				
Energy Audit & Green Audit	60000.00				
EPF Management Share (Previous Year)	12158.00				
EPF Managent Share	1255872.00				
Exam Remuration Expenses	5393.00				
Faculty Welfare Exp	38254.00				
Fire Extinguishers Expenses	22150.00				
Flooring Work Exp	199000.00				
FRA FEES PAID	52611.80				
Gardening Expenses	48800.00				
Gathering Expenses	740462.00				
Gymkhana Expenses	134649.00				
Hardware Exp	196000.00				
Honorium	120000.00				
ID Card Expenses	5283.00				
Internet & Email Expenses	50838.00				
Laboratory Expenses	353255.00				
Lawn Work Expenses	12855.00				
Legal Fees	500000.00				
Library Expenses	163247.00				
Livery Expenses	38420.00				
Maintance & Repairing Building	341166.00				
Misc Expenses	14214.00				
M.O.U. Charges	2000.00				
Mou of Biowastage Expnses	47000.00				
Municipal Tax	239308.00				
Office Expenses	244498.00				
Patent Expenses	127100.00				
PCI Expenses	1239023.60				
Periodical & Magzine	110780.00				
Plantation Expenses	4810.00				
Post & Telegram Expenses	10267.00				
Printing & Stationery	2402880.00				
Publication & Design	1542130.00				
Rain Water Harvestig Exp.	51270.00				
Reparing & Maintance Other	1105276.00				
Research Project Exp.	12500.00				
Salary Arrearorous (Non-Teaching)	74360.00				
Salary Arrearorous-Non Teaching (Previous Year)	5940.00				
Salary Arrearorous (Teaching)	250319.00				
Salary Exp. ( Non Teaching )	5692276.00				
Salary Exp. ( Teaching )	13228894.00				
Security Service Exp	687038.00				
Seminer & Conference Expenses	10900.00				
Sessional Exam Expenses	81286.00				
Sports Exp	27270.00				
Student Saety Insurance Exp.	13500.00				
Student Welfare Exp	45604.00				
Telephone Expenses	9655.00				
Training & Placement Expences	1450.00				
Traveling Expenses	1181789.00				
University Exam Fees Paid	1126705.00				
University Fees Paid	342337.00				
Value Added Course Expenses	75000.00				
Vermi Compost Expenses	39920.00				
			<b>Excess of expenditure over income</b>		<b>706,865.28</b>
<b>Total</b>		<b>41,994,653.28</b>	<b>Total</b>		<b>41,994,653.28</b>

*Muzamil*

**Secretary**

**Panchakshari Shivacharya Trust  
Aloor**

*S. H. A.*

**Principal**

**Channabasweshwar Pharmacy College (Degree)  
Kava Road, LATUR**

JAIU SONI & ASSOCIATES  
CHARTERED ACCOUNTANTS

*[Signature]*  
CA Chetan S Jaiu  
(Partner)  
M.No.158737



**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE DEGREE, LATUR**  
**TQ.&DIST.LATUR,**  
**01-04-2022 -31-03-2023**  
**BALANCE SHEET AS ON 31 MARCH 2023**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<u>Capital Account</u>		-	<u>Fixed Assets</u>		6,214,031.03
			Dep@10%	1,454,250.14	
			Dep@15%	3,410,118.02	
<u>Loans (Liability)</u>		-	Dep@40%	1,349,662.87	
			<u>Investments &amp; Deposit</u>		12,096,711.00
<u>Other Liabilities</u>		35,039,592.00	Schedule C TO H	12,096,711.00	
Schedule C TO H	35,039,592.00		<u>Current Assets</u>		21,320,337.85
			Deposits (Asset)	24,315.00	
			Loans & Advances (Asset)	35,868.00	
			Fees Receivable	20,401,054.97	
			Cash-in-hand	47,277.64	
			Bank Accounts	811,822.24	
			<u>Anamat A/c</u>		8,338,721.70
			Channabasweshwar Hostel	-	
			Channabasweshwar Junior College	-	
<u>Excess of expenditure over income</u>		12,930,209.58	Channabasweshwar Pharmacy Collage (PG)	4,226,092.70	
Opening Balance	13,637,074.86		Channabasweshwar Pharmacy College Degree (D.Pharm.)	(693,952.00)	
Current Period	706,865.28		Channabasweshwar Pharmacy College (Pharm D.)	3,983,709.00	
Less: Transferred			Channabasweshwar Pharmacy College (P.N.D RESERVEN )	67,000.00	
			Panchakshri Shivacharya Trust	755,872.00	
<b>Total</b>		<b>47,969,801.58</b>	<b>Total</b>		<b>47,969,801.58</b>



**JAJU SONI & ASSOCIATES**  
Chartered Accountants

*(Signature)*  
**CA. Chetan S Jaju**  
(Partner)  
M.No.158737

UDIN No- 2315 8737 BE XVDN 5030.

*(Signature)*

**Secretary**  
Panchakshari Shivacharya Trust  
Aloor

*(Signature)*

**Principal**  
Channabasweshwar Pharmacy College (Degree)  
Kava Road, LATUR

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR**  
**TO & DIST. LATUR**  
**01-04-2022 -31-03-2023**

**SCHEDULE "A"**  
**EXPENDITURE ON OBJECT OF TRUST:-**

Sr.	PARTICULARS	AMOUNT RS.
1	Accounting Charges	800000.00
2	Admin Charges	50233.00
3	Admin Charges (Previous Year)	412.00
4	Admission Regulating Authority (M.S.) Mumbai	96843.14
5	Advertisement Expenses	5000.00
6	Affiliation Fee	172000.00
7	Amc Expenses	24000.00
8	Animal Hosue Expenses	12900.00
9	Audit Fees	26550.00
10	Bank Charges	28858.74
11	Building Usage Charges	2173500.00
12	CHB Salay Expenses	9000.00
13	Chemicals & Glassware	801603.00
14	Civil Work Exp	275000.00
15	Colouring Work Exp	193000.00
16	Computer Exp	537200.00
17	Consulting Charges	61500.00
18	Debit Pertaining to Previous Year	48085.00
19	Depreciation	1260524.00
20	Electricity Expenses	785731.00
21	Electrical Work Exp	235000.00
22	Energy Audit & Green Audit	60000.00
23	EPF Management Share (Previous Year)	12158.00
24	EPF Managent Share	1255872.00
25	Exam Remururation Expenses	5393.00
26	Faculty Welfare Exp	38254.00
27	Fire Extinguishers Expenses	22150.00
28	Flooring Work Exp	199000.00
29	FRA FEES PAID	52611.80
30	Gardening Expenses	48800.00
31	Gathering Expenses	740462.00
32	Gymkhana Expenses	134649.00
33	Hardware Exp	196000.00
34	Honorium	120000.00
35	ID Card Expenses	3283.00
36	Internet & Email Expenses	50838.00
37	Laboratory Expenses	353255.00
38	Lawn Work Expenses	12855.00
39	Legal Fees	500000.00
40	Library Expenses	163247.00
41	Livery Expenses	38420.00
42	Maintance & Repairing Building	341166.00
43	Misc Expenses	14214.00
44	M.O.U. Charges	2000.00
45	Mou of Biowastage Expnses	47000.00
46	Municipal Tax	239308.00
47	Office Expenses	244498.00
48	Patent Expenses	127100.00
49	PCI Expenses	1239023.60
50	Periodical & Magzine	110780.00
51	Plantation Expenses	4810.00
52	Post & Telegram Expenses	10267.00
53	Printing & Stationery	2402880.00
54	Publication & Design	1542130.00
55	Rain Water Harvestig Exp.	51270.00
56	Reparing & Maintance Other	1105276.00
57	Research Project Exp.	12500.00
58	Salary Arrearorous (Non-Teaching)	74360.00
59	Salary Arrearorous-Non Teaching (Previous Year)	5940.00
60	Salary Arrearorous (Teaching)	250319.00
61	Salary Exp. ( Non Teaching )	5692276.00
62	Salary Exp. ( Teaching )	13228894.00
63	Security Service Exp	687038.00
64	Seminer & Conference Expenses	10900.00
65	Sessional Exam Expenses	81286.00
66	Sports Exp	27270.00
67	Student Saety Insurance Exp.	13500.00
68	Student Welfare Exp	45604.00
69	Telephone Expenses	9655.00
70	Training & Placement Expences	1450.00
71	Traveling Expenses	1181789.00
72	University Exam Fees Paid	1126705.00
73	University Fees Paid	342337.00
74	Value Added Course Expenses	75000.00
75	Vermi Compost Expenses	39920.00
<b>TOTAL RS.</b>		<b>41,994,653.28</b>



**Secretary**

**Panchakshari Shivacharya Trust**  
**Aloor**

**Principal**

**Channabasweshwar Pharmacy College (Degree)**  
**Kava Road, LATUR**

**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE DEGREE, LATUR**  
**TQ.&DIST.LATUR.**  
**01-04-2022 -31-03-2023**

**SCHEDULE "B"**

**INCOME FROM OTHER SOURCES**

<b>Sr.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Bank Income	8,064.00
2	FDR Interest	92,510.00
3	Development Fees	4,379,606.00
4	FDR Interest	459,808.00
5	Other Fees	80.00
6	Sessional Exam Fees	83,600.00
7	Tution Fees	35,137,415.00
8	Univercity Exam Fees Received	1,126,705.00
<b>TOTAL RS.</b>		<b>41,287,788.00</b>



  
**Secretary**  
**Panchakashari Shivacharya Trust**  
**Aloor**

  
**Principal**  
**Channabasweshwar Pharmacy College (Degree)**  
**Kava Road, LATUR**



**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR**  
**TQ. & DIST. LATUR**  
**01-04-2022 - 31-03-2023**

**SCHEDULE "C"**  
**OTHER LIABILITIES**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
<b>(A) Provisions</b>						
1	TDS Payable (Staff)	30,000.00	40,000.00	70,000.00	60,000.00	10,000.00
2	Audit Fees payable	38,940.00	26,550.00	65,490.00	42,480.00	23,010.00
3	Building Usage Charges Payable	-	2,173,500.00	2,173,500.00	-	2,173,500.00
4	Consulting Charges Payable	201,500.00	-	201,500.00	-	201,500.00
5	Legal Charges Payable	300,000.00	-	300,000.00	300,000.00	-
6	Professional Tax	114,361.00	45,834.00	160,195.00	160,195.00	-
7	Salary Payable	952,279.00	-	952,279.00	-	952,279.00
8	TDS Payable on contract (194C)	1,442.00	6,239.00	7,681.00	3,308.00	4,373.00
9	Tds Payable	(100,151.00)	-	(100,151.00)	5,070.00	(105,221.00)
<b>(B) Sundry Creditors</b>						
1	Creditors for Exp	692,211.00	8,696,531.60	9,388,742.60	8,408,794.60	979,948.00
2	Aadarsh Book center	385,460.00	1,555,210.00	1,940,670.00	1,133,500.00	807,170.00
3	Adv S M Yette	-	300,000.00	300,000.00	-	300,000.00
4	Alak Pimple	-	300,000.00	300,000.00	-	300,000.00
5	Arnav Graphics	1,598,870.00	1,542,130.00	3,141,000.00	1,598,870.00	1,542,130.00
7	Digital Traffic	23,500.00	-	23,500.00	23,500.00	-
8	Empire Marketing services	-	369,000.00	369,000.00	134,000.00	235,000.00
9	Fast Book Distributors	40,645.00	-	40,645.00	40,645.00	-
10	Gokul Travel & Tours	977,500.00	821,500.00	1,799,000.00	977,500.00	821,500.00
11	Infinite computers, Latur	486,850.00	-	486,850.00	486,850.00	-
13	Ismail Amin Patel	-	214,000.00	214,000.00	21,000.00	193,000.00
14	Kadam Construction	-	469,000.00	469,000.00	-	469,000.00
15	Mr Dhananjay Baliram Mahalage	-	196,000.00	196,000.00	-	196,000.00
16	R & D Enterprises	19,144.00	49,497.00	68,641.00	68,641.00	-
17	Remuka Electric Company	32,800.00	-	32,800.00	32,800.00	-
18	Solanki Enterprises	82,935.00	303,523.00	386,458.00	386,458.00	-
19	Srujan CC	-	525,000.00	525,000.00	-	525,000.00
20	Surjan Events Publicity	999,010.00	-	999,010.00	999,010.00	-
21	Vedant computers	-	537,200.00	537,200.00	-	537,200.00
<b>(C) Other Liabilities</b>						
1	Employee share (EPF)	75,186.00	2,081,605.00	2,156,791.00	2,063,769.00	93,022.00
2	Professional Tax Payable (Staff)	99,500.00	132,350.00	231,850.00	129,525.00	102,325.00
3	Salary Payable (Staff)	3,525,377.00	33,847,441.00	37,372,818.00	32,307,660.00	5,065,158.00
4	Caution Money Deposit	1,242,500.00	158,000.00	1,400,500.00	1,71,000.00	1,160,899.00
6	EPF	16,731,207.00	4,483,724.00	21,214,931.00	4,483,724.00	16,731,207.00
7	FC 2253	-	2,535,979.00	2,535,979.00	2,535,979.00	-
8	Fees Refund	107,240.00	-	107,240.00	-	107,240.00
9	Minor Research Project Work Fund (SPTM/DI/Non-dual)	(8,000.00)	111,000.00	103,000.00	28,036.00	178,895.00
10	Mr Lonkar N B	94,000.00	-	94,000.00	1,000.00	138,464.00
11	Mr Sunmep sonwane	94,000.00	-	94,000.00	-	90,000.00
12	Recovery of scholarship	450,458.00	-	450,458.00	-	94,000.00
13	Security Deposit ( Ex.Defence Security)	10,000.00	-	10,000.00	-	450,458.00
14	University Exam Fees (Payable)	-	1,471,545.00	1,471,545.00	1,126,705.00	10,000.00
<b>Total Rs.</b>		<b>29,480,659.00</b>	<b>63,252,858.60</b>	<b>92,733,517.60</b>	<b>57,693,925.60</b>	<b>35,039,592.00</b>

**SCHEDULE "D"**

**DETAILS OF FURNITURE & FIXTURE**

Sr. NO.	Particulars	RATE OF DEP	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Depreciation	Closing Bal. 31/03/2023
1	Furniture A/C	10%	1,113,262.43	29,028.00	1,142,290.43	112,777.00	1,029,513.43
2	Books	10%	442,453.71	27,924.00	470,377.71	45,641.00	424,736.71
4	Battery	15%	170,813.00	-	170,813.00	58,422.00	112,391.00
5	Binocular Microscope	15%	34,358.00	-	34,358.00	5,154.00	29,204.00
6	Cash Counting Machine (TVS)	15%	11,165.00	-	11,165.00	1,675.00	9,490.00
7	CCTV	15%	29,625.00	104,739.00	134,364.00	12,299.00	122,065.00
8	Digital Colorimeter	15%	7,681.00	-	7,681.00	1,152.00	6,529.00
9	Digital Microscope camera	15%	46,133.00	-	46,133.00	6,920.00	39,213.00
10	Digital photo Florimeter	15%	49,506.00	-	49,506.00	7,426.00	42,080.00
11	Epson Projector	15%	22,369.00	-	22,369.00	3,355.00	19,014.00
12	Equipment & Machinery	15%	1,354,501.52	1,250,932.00	2,605,433.52	308,807.00	2,296,626.52
13	Flame Photometer	15%	40,971.00	-	40,971.00	6,146.00	34,825.00
14	Fully Automatic Microtome	15%	-	295,000.00	295,000.00	22,125.00	272,875.00
15	Hot Air oven	15%	-	14,868.00	14,868.00	1,115.00	13,753.00
16	Microscope Parts	15%	27,750.00	31,797.00	59,547.00	8,932.00	50,615.00
17	Printers	15%	5,771.50	185,000.00	190,771.50	28,616.00	162,155.50
18	Probe sonicator & sound proof enclosure	15%	-	119,475.00	119,475.00	17,921.00	101,554.00
19	Sanitary Napkin Disposal Machine	15%	10,531.00	-	10,531.00	1,568.00	8,963.00
20	Turbo Ventilator	15%	87,786.00	-	87,786.00	13,168.00	74,618.00
21	Ultrasonic Cleaner	15%	10,669.00	-	10,669.00	1,600.00	9,069.00
22	U V Cabinet	15%	5,974.00	-	5,974.00	896.00	5,078.00
23	Air conditioner	40%	-	37,500.00	37,500.00	15,000.00	22,500.00
24	Computers	40%	901,061.91	766,500.00	1,667,561.91	513,725.00	1,153,836.91
25	Software	40%	668,459.96	50,000.00	718,459.96	545,134.00	173,325.96
<b>Total Rs.</b>			<b>5,040,842.03</b>	<b>2,912,763.00</b>	<b>7,953,605.03</b>	<b>1,739,574.00</b>	<b>6,214,031.03</b>

*(Signature)*

**Secretary**  
**Panchakshari Shivacharya Trust**  
**Aloor**

*(Signature)*

**Principal**  
**Channabasweshwar Pharmacy College (Degree)**  
**Kava Road, LATUR**



**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE DEGREE, LATUR**  
**TO & DIST. LATUR**  
**01-4-2022 TO 31-3-2023**

**SCHEDULE "E"**

**DETAILS OF ADVANCES ACCOUNT**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Ra.	Refund	Closing Bal. 31/03/2023
1	Fees Receivable	17,604,600.47	43,087,365.00	60,691,965.47	40,290,910.50	20,401,054.97
2	Electricity Deposit	7,000.00	-	7,000.00	-	7,000.00
3	Security Deposit	17,315.00	-	17,315.00	-	17,315.00
4	Advance for salary/Expences	18,550.00	669,207.00	687,757.00	659,389.00	28,368.00
5	N.S.S Activity	7,100.00	83,500.00	90,600.00	83,100.00	7,500.00
6	TDS Receivable ( Tds on FD Interest)	39,581.00	24,985.00	64,566.00	64,566.00	-
<b>TOTAL RS.</b>		<b>17,694,146.47</b>	<b>43,865,057.00</b>	<b>61,559,203.47</b>	<b>41,097,965.50</b>	<b>20,461,237.97</b>

**SCHEDULE "F"**

**DETAILS OF INVESTMENTS & DEPOSITS :-**

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition / Deletion During The Year	Total Ra.	Interest Received	Interest Received	Closing Bal. 31/03/2023
<b>Development Fund FD</b>							
1	D F FDR With OBC Bank - 13233031014188	447,534.00	-	447,534.00	-	21,523.00	469,057.00
2	D F FDR With OBC Bank - 13233031015819	606,776.00	-	606,776.00	-	37,706.00	644,482.00
3	D F FDR With OBC Bank - 13233031016762	403,384.00	-	403,384.00	-	19,677.00	423,061.00
4	D F FDR With OBC Bank - 13233031016779	285,935.00	-	285,935.00	-	13,947.00	299,882.00
5	D F FDR With OBC Bank - 13233031016786	180,676.00	-	180,676.00	-	8,813.00	189,489.00
<b>Short Term FD</b>							
1	FD. PNB 132310PU00001699	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
2	FD. PNB 132310PU00001905	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
3	FD. PNB 132310PU00001914	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
4	FD-PNB 132310PU00001932	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
5	FD. PNB 132310PU00001950	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
6	FD. PNB 132310PU00001989	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
7	FD. PNB 132310PU00001978	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
8	FD. PNB 132310PU00001987	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
9	FD. PNB 132310PU00001996	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
10	FD. PNB 132310PU00002001	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
11	FD PNB 132310PU00002010	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
12	FD. PNB 132310PU00002029	1,000,000.00	-	1,000,000.00	7,860.00	786.00	1,007,074.00
13	FD. PNB NO 132310PU00001923	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
14	FD PNB NO- 132310PU00001941	500,000.00	-	500,000.00	3,930.00	393.00	503,537.00
15	L.U.B. F.D. A/c No. FD/4893/2	502,980.00	-	502,960.00	4,887.00	376.00	-
16	L.U.B. F.D. A/c No. FD/4893/5	502,981.00	-	502,961.00	4,832.00	439.00	-
17	L.U.B. F.D. A/c No. FD/4893/8	502,983.00	-	502,963.00	4,750.00	458.00	-
18	L.U.B. F.D. A/c No. FD/4893/7	502,981.00	-	502,961.00	4,762.00	476.00	-
19	L.U.B. F.D. A/c No. FD/4893/9	502,982.00	-	502,962.00	5,013.00	452.00	-
20	L.U.B. F.D. A/c No. FD/4893/9	502,982.00	-	502,962.00	5,029.00	451.00	-
21	L.U.B. F.D. A/c No. FD/5208/5	1,520,874.00	-	1,520,874.00	17,323.00	1,324.00	-
22	L.U.B. F.D. A/c No. FD/5208/9	1,520,842.00	-	1,520,842.00	13,262.00	1,514.00	-
23	L.U.B. F.D. A/c No. FD/5208/7	1,535,730.00	-	1,535,730.00	22,812.00	8,799.00	-
24	PNB F.D. A/c No.132310P000000919	1,611,815.00	-	1,611,815.00	430.00	-	-
25	PNB F.D. A/c No.132310P000000928	1,611,813.00	-	1,611,813.00	12,539.00	-	-
26	PNB F.D. A/c No.132310P000000937	1,611,813.00	-	1,611,813.00	5,026.00	-	-
<b>TOTAL RS.</b>		<b>1,924,305.00</b>	-	<b>1,924,305.00</b>	-	<b>123,815.00</b>	<b>12,086,711.00</b>

**SCHEDULE "G"**

**ANAMAT ACCOUNT**

Sr. No.	Name of Trustee	Opening Bal. 01/04/2022	Addition During The Year	Total Ra.	Repayment	Closing Bal. 31/03/2023
1	Channabasweshwar Hostel	100,000.00	-	100,000.00	100,000.00	-
2	Channabasweshwar Junior College	275,000.00	-	275,000.00	275,000.00	-
3	Channabasweshwar Pharmacy College (PG)	2,840,793.00	4,652,053.50	7,492,846.50	3,266,753.80	4,226,092.70
4	Channabasweshwar Pharmacy College Degree (D.Pharm)	236,773.00	1,046,125.00	1,282,898.00	1,976,850.00	(693,952.00)
5	Channabasweshwar Pharmacy College Degree (Pharm.D)	2,233,266.00	2,647,482.00	4,880,748.00	897,039.00	3,983,709.00
6	Channabasweshwar Pharmacy College (Ph.D Reserch)	47,000.00	20,000.00	67,000.00	-	67,000.00
8	Panchakshari Shivacharya Trust	(159,475.00)	5,908,326.00	5,748,851.00	4,992,979.00	755,872.00
<b>Total Ra.</b>		<b>5,573,357.00</b>	<b>14,273,986.50</b>	<b>19,847,343.50</b>	<b>11,508,621.80</b>	<b>8,338,721.70</b>

**SCHEDULE "H"**

**CASH & BANK BALANCES**

Sr. NO.	Particulars	Amount Rs. (2023)
1	Cash On Hand	47,277.64
2	Cash At Bank	
	Oriental Bank Of Commerce 2252	759,934.54
	Oriental Bank Of Commerce - 1364	51,887.70
<b>TOTAL</b>		<b>859,099.88</b>

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVENDATE.

PLACE :- LATUR  
 DATED :- 30/09/2023

*Chinmayi*  
 Secretary  
 Panchakshari Shivacharya Trust  
 Aloor

*SK A*  
 Principal  
 Channabasweshwar Pharmacy College (Degree)  
 Kava Road, LATUR



Your's faithfully,  
 JAI SONI & ASSOCIATES  
 Chartered Accountants

*Chetan S Jai*  
 (Partner)  
 M.No.158737

**AUDIT REPORT**

\*\*\*\*\*  
**PANCHAKSHARI SHIVACHARYA TRUST,ALOOR**

**CHANNABASWESHWAR PHARMACY COLLEGE PG**

**TQ.&DIST.LATUR.**

**01-04-2022 TO 31-03-2023**

\*\*\*\*\*

**AUDITORS REPORT**

To,  
**The Secretary**  
**PANCHAKSHARI SHIVACHARYA TRUST**  
**ALOOR**  
**TO. OMERGA, DIST OSMANABAD.**

Sub:- **Audit report of Channabasweshwar Pharmacy College (PG) Latur.**  
**For the year ended on 31st March,2023.**

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2023. The categorial remarks have been given as under:

**GENERAL REMARKS :-**

- 1) Accounts are written on the date of transaction.
- 2) Payment above Rs.1000.00 should be paid by Crossed cheque/Demand draft.
- 3) Affiliation fees considered on payment basis to this extent.
- 4) Excess Cash on Hand Should not be maintained this contravention to BPT Act
- 5) TDS on salary is not deducted on monthly basis.
- 6) The outstanding professional tax is required to paid in time.

We are thankful to co-operation extended by Staff & Principal.  
Thanking You,

PLACE:- LATUR

DATED:-30/09/2023

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
Chartered Accountants



UDIN No :- 23158737B4XVDP4909

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE DEGREE (PG), LATUR**  
 01/04/2022- 31/03/2023

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023**

RECEIPTS		AMOUNT RS.	PAYMENTS	AMOUNT RS.
To <b>Opening Balance</b>		<b>380815.26</b>	By <b>Current Liabilities</b>	<b>4198303.00</b>
" Bank Accounts	377865.66		" Provisions	29000.00
" Cash-in-hand	2949.60		" Sundry Creditors	4130363.00
To <b>Current Liabilities</b>		<b>25238.00</b>	" Audit Fees Payable	38940.00
" <i>Caution Money Deposit</i>	2000.00		By <b>Investments</b>	<b>3900000.00</b>
" <i>Sundry Creditors</i>	23238.00		" Short Term F.D.	3900000.00
To <b>Investments</b>		<b>4030346.00</b>	By <b>Current Assets</b>	<b>121965.00</b>
" Short Term F.D.	4030346.00		" Fees Receivable	105965.00
To <b>Current Assets</b>		<b>7458912.50</b>	" Loans & Advances (Asset)	16000.00
" Loans & Advances - Staff Advance	16000.00		By <b>Indirect Expenses</b>	<b>119510.30</b>
" Fees Receivable	7442912.50		" Audit Fees	20060.00
To <b>Indirect Incomes</b>		<b>768431.00</b>	" Bank Charges	5668.30
" Alumin Association Fees	80000.00		" Chemical & Glassware Expenses	1487.00
" Bank Income	3740.00		" Gathering Expenses	7150.00
" Bank Interest	25959.00		" Laboratory Expenses	9634.00
" Breakage	7850.00		" Maintenance & Repairing	7500.00
" Cultural & Extra Curricular Activities Fees	100000.00		" Printing & Stationary Expenses	4380.00
" Direct Revaluation Fees	700.00		" Seminar Confarance	37574.00
" Dues	96640.00		" Sessional Exam Expenses	15557.00
" FDR Interest	1242.00		" Travelling Expenses	10500.00
" Life & Communication Skill Fees	58000.00		By <b>Anamat A/c</b>	<b>3896266.80</b>
" Other Fees	7200.00		" Channabasweshwar Pharmacy College (Degree)	2925066.80
" Registration Fees	84000.00		" Channabasweshwar Pharmacy College Degree (D.Pharm)	500000.00
" Reserch Consultancy Fees	3100.00		" Channabasweshwar Pharmacy College (Pharm D.)	60000.00
" Reserch Facility Fees	84000.00		" Panchakshri Shivachary Trust	411200.00
" Sports & Gymkhana Fees	100000.00		By <b>Other Liabilities</b>	<b>5431678.00</b>
" Student Scientific Cell Fees	58000.00		" Salary Payable (Staff)	5028799.00
" Value Added Certificate Programme Fees	58000.00		" Professional Tax Office	306245.00
To <b>Anamat A/c</b>		<b>4870000.00</b>	" TDS Payable	96634.00
" Channabasweshwar Pharmacy College (Degree)	3670000.00		By <b>Closing Balance</b>	<b>311378.16</b>
" Channabasweshwar Pharmacy College (Pharm D.)	1200000.00		" Bank Accounts	272172.56
To <b>Other Liabilities</b>		<b>299473.50</b>	" Cash-in-hand	39205.60
" Convocation Fees	4400.00			
" University Exam Fees	250590.00			
" Bagade Pooja Dnyaneshwar (student)	44483.50			
To <b>University Expenses</b>		<b>145885.00</b>		
" University Exam Fees	145885.00			
<b>TOTAL RS.</b>		<b>17,979,101.26</b>	<b>TOTAL RS.</b>	<b>17,979,101.26</b>

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

PLACE :- LATUR

DATED :- 30/09/2023

Your's faithfully,  
 JAJU SONI & ASSOCIATES  
 Chartered Accountants



UDIN No.:- 23158737B6XVDP4909

*[Signature]*  
**Secretary**  
 Panchakashari Shivacharya Trust  
 Aloor

*[Signature]*  
**Principal**  
 Channabasweshwar Pharmacy College (Degree)  
 Kava Road, LATUR

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR  
CHANNABASWESHWAR PHARMACY COLLEGE PG. LATUR**

**TO.&DIST.LATUR,  
01-04-2022 -31-03-2023**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>Indirect Expenses</b>		<b>11,707,019.90</b>	<b>Indirect Incomes</b>		<b>10,986,428.00</b>
Admission Regulation Authority, Mumbai	34,468.00		Bank Income	3,740.00	
Advertisement Expenses	9,450.00		Bank Interest	25,959.00	
Affiliation Expenses	282,000.00		Development Fees	1,106,026.00	
Audit Fees	19,470.00		FDR Interest	44,079.00	
Bank Charges	5,668.30		Tuition Fees	9,473,974.00	
Building Usages Charges	450,000.00		University Exam Fees Received	332,650.00	
Chemical & Glassware Expenses	1,715,676.00				
Debit Pertaining to Previous year	17,000.00				
Depreciation	529,706.00				
Gathering Expenses	7,150.00				
Honorium	58,800.00				
Journals & Periodicals	23,000.00				
Laboratory Expenses	144,426.00				
Maintenance & Repairing	71,790.00				
Misc Expenses	12,542.60				
Printing & Stationary Expenses	34,396.00				
Registration Fees Paid	45,000.00				
Remuneration Expenses	1,000.00				
Salary Arriers	154,079.00				
Salary Expenses	7,668,625.00				
Seminar Conference	37,574.00				
Sessional Exam Expenses	15,557.00				
Staff Welfare Exp	11,799.00				
Travelling Expenses	10,500.00				
Univercity Exam Fees Paid	332,650.00				
Univercity Fees paid	14,693.00				
			Excess of expenditure over income		720,591.90
<b>Total</b>		<b>11,707,019.90</b>	<b>Total</b>		<b>11,707,019.90</b>

JAJU SONI & ASSOCIATES  
Chartered Accountants



UDIN No:- 23158737B6xVDP4909

*[Handwritten Signature]*

**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

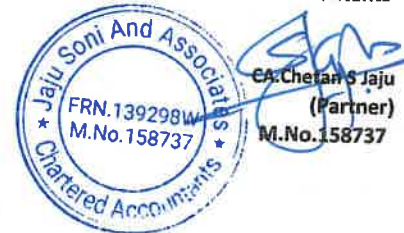
*[Handwritten Signature]*

**Principal**  
Channabasweshwar Pharmacy College (Degree)  
Kava Road, LATUR

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE PG, LATUR**  
**TO.&DIST.LATUR**  
**01-04-2022 -31-03-2023**  
**BALANCE SHEET AS ON 31 MARCH 2023**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Capital Account</b>			<b>Fixed Assets</b>		2,466,346.03
			Shedule_C TO H	2,466,346.03	
<b>Loans (Liability)</b>			<b>Investments &amp; Deposit</b>		2,303,089.00
			Shedule_C TO H	2,303,089.00	
<b>Current Liabilities</b>		5,108,959.00	<b>Current Assets</b>		11,634,438.81
Shedule_C TO H	5,108,959.00		Fees Receivable	11,323,060.65	
<b>Anamat A/c</b>		9,587,909.70	Cash-in-hand	39,205.60	
Channabasweshwar Pharmacy College Degree	4,226,092.70		Bank Accounts	272,172.56	
Channabasweshwar Pharmacy College Degree (D.Pharm.)	(672,642.00)				
Channabasweshwar Pharmacy College (Pharm.D )	1,224,827.00				
Channabasweshwar Pharmacy College (Ph.D Reserch)	(28,160.00)		<b>Excess of expenditure over income</b>		971,900.92
Panchakshri Shivacharya Trust	4,837,792.00		Opening Balance	251,309.02	
<b>Other Liabilities</b>		2,678,906.06	Current Period	720,591.90	
Shedule C TO H	2,678,906.06				
<b>Total</b>		<b>17,375,774.76</b>	<b>Total</b>		<b>17,375,774.76</b>

JAJU SONI & ASSOCIATES  
Chartered Accountants



UDIN No:- 23158737B6xVDP4909

*[Handwritten Signature]*  
**Secretary**  
**Panchakshari Shivacharya Trust**  
**Aloor**

*[Handwritten Signature]*  
**Principal**  
**Channabasweshwar Pharmacy College (Degree)**  
**Kava Road, LATUR**

**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE PG, LATUR**

**TO.&DIST.LATUR.**  
**01-04-2022 -31-03-2023**

**SCHEDULE "A"**

**EXPENDITURE ON OBJECT OF TRUST:-**

<b>Sr.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Admission Regulationg Authority, Mumbai	34,468.00
2	Advertismet Expenses	9,450.00
3	Affilation Expenses	282,000.00
4	Audit Fees	19,470.00
5	Bank Charges	5,668.30
6	Building Usages Charges	450,000.00
7	Chemical & Glassware Expenses	1,715,676.00
8	Debit Pertaining to Previous year	17,000.00
9	Depriciation	529,706.00
10	Gathering Expenses	7,150.00
11	Honorium	58,800.00
13	Journals & Peridicals	23,000.00
14	Laboratory Expenses	144,426.00
15	Maintance & Repairing	71,790.00
16	Misc Expenses	12,542.60
17	Printing & Stationary Expenses	34,396.00
18	Registration Fees Paid	45,000.00
19	Remuneration Expenses	1,000.00
20	Salary Arriers	154,079.00
21	Salary Expenses	7,668,625.00
22	Seminar Conference	37,574.00
23	Sessional Exam Expenses	15,557.00
24	Staff Welfare Exp	11,799.00
25	Travelling Expenses	10,500.00
26	Univercity Exam Fees Paid	332,650.00
27	Univercity Fees paid	14,693.00
<b>TOTAL RS.</b>		<b>11,707,019.90</b>



*[Handwritten Signature]*

**Secretary**  
Panchakshari Shivacharya Trust  
Aloor

*[Handwritten Signature]*  
**Principal**

Channabasweshwar Pharmacy College (Degree)  
Kava Road, LATUR



**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE PG, LATUR**  
**TO.&DIST.LATUR.**  
**01-04-2021 -31-03-2022**

**SCHEDULE "B"**

**INCOME FROM OTHER SOURCES**

<b>Sr.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Bank Income	3,740.00
2	Bank Interest	25,959.00
3	Development Fees	1,106,026.00
4	FDR Interest	44,079.00
5	Tution Fees	9,473,974.00
6	University Exam Fees Received	332,650.00
<b>TOTAL RS.</b>		<b>10,986,428.00</b>



*[Handwritten Signature]*

**Secretary**  
**Panchakashari Shivacharya Trust**  
**Aloor**

*[Handwritten Signature]*

**Principal**  
**Channabasweshwar Pharmacy College (Degree)**  
**Kava Road, LATUR**

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PG**  
**TO. & DIST. LATUR.**  
**01-04-2022 - 31-03-2023**

**SCHEDULE "C"**  
**ANAMAT ACCOUNT**

Sr. No.	Name of Trustee	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Channabasweshwar Pharmacy College Degree	2,840,793.00	4,652,053.50	7,492,846.50	3,266,753.80	4,226,092.70
2	Channabasweshwar Pharmacy College Degree (D.Pharm)	(166,942.00)	-	(166,942.00)	505,700.00	(672,642.00)
3	Channabasweshwar Pharmacy College (Pharm.D)	(267,374.00)	1,559,801.00	1,292,427.00	67,600.00	1,224,827.00
5	Channabasweshwar Pharmacy College (Ph.D Reserch)	(7,500.00)	-	(7,500.00)	20,660.00	(28,160.00)
6	N.S.S Activity	(17,000.00)	17,000.00	-	-	-
7	Pachakshari Shivacharya Trust	4,362,355.00	891,874.00	5,254,229.00	416,437.00	4,837,792.00
	<b>Total Rs.</b>	<b>7,381,977.00</b>	<b>6,228,854.50</b>	<b>8,610,831.50</b>	<b>3,860,713.80</b>	<b>9,587,969.70</b>

**SCHEDULE "D"**  
**OTHER LIABILITIES**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	EPF	528,992.06	-	528,992.06	-	528,992.06
2	Employee Share (EPF)	9,000.00	165,600.00	174,600.00	160,200.00	14,400.00
3	Professional Tax (Payable)	11,400.00	19,100.00	30,500.00	15,600.00	14,900.00
4	Salary Payable (Staff)	313,360.00	7,563,004.00	7,876,364.00	5,829,675.00	2,046,689.00
5	Tds payable	103,721.40	12,542.60	116,264.00	106,164.00	10,100.00
6	Convocation Fees	2,780.00	4,400.00	7,180.00	7,180.00	-
7	Remuneration of Cluster	(1,000.00)	1,000.00	-	-	-
8	Professional Tax (Office)	-	306,245.00	306,245.00	306,245.00	-
9	Salary Payable (Staff) 2	-	6,325,263.00	6,325,263.00	6,325,263.00	-
10	University Exam Fees (Payable)	-	396,475.00	396,475.00	332,650.00	63,825.00
	<b>Total Rs.</b>	<b>968,253.46</b>	<b>14,793,629.60</b>	<b>15,761,883.06</b>	<b>13,082,977.00</b>	<b>2,678,906.06</b>

**SCHEDULE "E"**  
**CURRENT LIABILITIES**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
<b>Provisions</b>						
1	Professional Tax Payable	15,000.00	-	15,000.00	8,100.00	6,900.00
2	TDS Payable (Staff)	17,000.00	75,000.00	92,000.00	29,000.00	63,000.00
3	Audit Fees Payable	38,940.00	19,470.00	58,410.00	38,940.00	19,470.00
4	Building Usage Charges Payable	-	450,000.00	450,000.00	-	450,000.00
<b>Sundry Creditors</b>						
1	Creditors for Exp	(31,797.00)	2,747,962.00	2,716,165.00	2,645,847.00	70,318.00
<b>Other Liabilities</b>						
1	Caution Money Deposit	257,000.00	118,000.00	375,000.00	17,000.00	358,000.00
2	Development Fund	4,141,266.00	1,106,026.00	5,247,292.00	1,106,026.00	4,141,266.00
3	TDS	(9,530.00)	9,530.00	-	-	-
	<b>Total Rs.</b>	<b>6,364,385.92</b>	<b>34,113,247.20</b>	<b>40,477,633.12</b>	<b>30,010,962.00</b>	<b>5,189,959.00</b>

**SCHEDULE "F"**  
**DETAILS OF FURNITURE & FIXTURE**

Sr. NO.	Particulars	RATE OF DEP	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Depreciation	Closing Bal. 31/03/2023
<b>Dep@10%</b>							
1	Books						
2	Furniture	10%	91,008.35	129,846.00	220,854.35	22,085.00	198,769.35
3	White Board (classroom)	10%	8,699.40	-	8,699.40	870.00	7,829.40
		10%	6,053.00	-	6,053.00	605.00	5,448.00
<b>Dep@15%</b>							
1	Ben Q Projector	15%	71,225.00	-	71,225.00	10,684.00	60,541.00
2	Equipment & Machinery	15%	713,525.10	93,322.00	806,847.10	117,461.00	689,386.10
3	Animal Feeding Water Bottle	15%	-	10,499.33	10,499.33	787.00	9,712.33
4	Binocular Microscope	15%	-	74,139.00	74,139.00	11,121.00	63,018.00
5	Cooks Pole Climbing Apparatus	15%	-	46,099.20	46,099.20	3,457.00	42,642.20
6	Digital Electroconvulsimeter	15%	-	64,915.20	64,915.20	4,869.00	60,046.20
7	Digital Plethysmometer	15%	-	186,278.40	186,278.40	13,971.00	172,307.40
8	Elevated Plus Maze for Rat	15%	-	32,212.99	32,212.99	2,416.00	29,796.99
9	Metabolic Cage for small Rodents	15%	-	10,958.00	10,958.00	822.00	10,136.00
10	Mice cage	15%	-	20,547.07	20,547.07	1,541.00	19,006.07
11	Radial Arm Maze for mice	15%	-	27,381.04	27,381.04	2,054.00	25,327.04
12	Rat age polycarbonate	15%	-	35,280.42	35,280.42	2,646.00	32,634.42
13	rota rod apparatus	15%	-	80,908.80	80,908.80	6,068.00	74,840.80
14	T Maze for Rat	15%	-	19,455.74	19,455.74	1,459.00	17,996.74
15	Y Maze for mice	15%	-	18,119.81	18,119.81	1,359.00	16,760.81
<b>Dep@40%</b>							
1	Computer	40%	344,986.18	884,000.00	1,228,986.18	314,794.00	914,192.18
2	Software	40%	-	26,592.00	26,592.00	10,637.00	15,955.00
	<b>Total Rs.</b>		<b>1,235,497.03</b>	<b>1,760,555.00</b>	<b>2,996,052.03</b>	<b>529,706.00</b>	<b>2,466,346.03</b>

*M. J. J. J.*

**Secretary**  
**Panchakshari Shivacharya Trust**  
**Aloor**

*M. J. J. J.*

**Principal**  
**Channabasweshwar Pharmacy College (Degree)**  
**Kava Road, LATUR**



**SCHEDULE " G "**

**DETAILS OF INVESTMENTS & DEPOSITS :-**

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition/Deletion During The Year	Total Rs.	Interest Received	Closing Bal. 31/03/2023
1	D F FDR With OBC Bank - 13233031016755	205,003.00	-	205,003.00	10,000.00	215,003.00
2	D F FDR With OBC Bank - 13233031015802	69,612.00	-	69,612.00	4,326.00	73,938.00
3	Short Term FDR With LUB Bank - FD/4693/1	354,513.00	(357,624.00)	(3,111.00)	3,111.00	-
4	Short Term FDR With PNB Bank - 132310PU00000946	502,964.00	(507,714.00)	(4,750.00)	4,750.00	-
5	Short Term FDR With PNB Bank - 132310PU00000955	604,430.00	(608,891.00)	(4,461.00)	4,461.00	-
6	Short Term FDR With PNB Bank - 132310PU00002074	654,800.00	(656,841.00)	(2,041.00)	2,041.00	-
11	Short Term FDR With PNB Bank - 132310PU00002083	-	1,007,074.00	1,007,074.00	-	1,007,074.00
	<b>TOTAL RS.</b>	<b>2,381,322.00</b>	<b>(116,922.00)</b>	<b>2,274,400.00</b>	<b>28,689.00</b>	<b>2,303,089.00</b>

**SCHEDULE " H "**

**CURRENT ASSETS :-**

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Fees Receivable	7,877,008.15	10,917,965.00	18,794,973.15	7,471,912.50	11,323,060.65
2	TDS Receivable	4,313.00	724.00	5,037.00	5,037.00	-
	<b>TOTAL RS.</b>	<b>7,881,321.15</b>	<b>10,918,689.00</b>	<b>18,800,210.15</b>	<b>7,477,149.50</b>	<b>11,323,060.65</b>

**SCHEDULE " I "**

**CASH & BANK BALANCES**

Sr. NO.	Particulars	Amount Rs. (2023)
1	Cash On Hand	39,205.60
2	Cash At Bank Oriental Bank Of Commerce	272,172.56
	<b>TOTAL</b>	<b>311,378.16</b>

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVENDATE.

PLACE :- LATUR  
DATED :- 30/09/2023

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
Chartered Accountants



CA. Chetan S. Jaju  
(Partner)  
M.No.158737

UDIN No - 23158737B6XV0PL909

*[Handwritten Signature]*

**Secretary**  
Ranchakshari Shivacharya Trust  
Aloor

*[Handwritten Signature]*

**Principal**  
Ghannabasweshwar Pharmacy College (Degree)  
Kava Road, LATUR

**AUDIT REPORT**

\*\*\*\*\*  
**PANCHAKSHARI SHIVACHARYA TRUST,ALOOR**

**CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D**

**TQ.&DIST.LATUR.**

**01-04-2022 TO 31-03-2023**

\*\*\*\*\*

**AUDITORS REPORT**

To,  
**The Secretary**  
**PANCHAKSHARI SHIVACHARYA TRUST**  
**ALOOR**  
**TO. OMERGA, DIST OSMANABAD.**

**Audit report of Channabasweshwar Pharmacy College Pharm.D,Kawa Road**  
**For the year ended on 31st March,2023.**

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2022. The categorical remarks have been given as under:

**GENERAL REMARKS :-**

- 1) Cash Book written on the date of transaction.
- 2) Payment above Rs.1000.00 should be paid by Crossed cheque/Demand draft.
- 3) Affiliation Fees considered on Payment basis to this extent.
- 4) Excess Cash on Hand should not be kept this contravention to BPT Act.
- 5) TDS is not deducted on monthly basis

We are thankful to co-operation extended by Staff & Principal.

Thanking You,

PLACE :LATUR

DATE : 30/09/2023

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
Chartered Accountants



UPIA No.- 23158 737BGX VRQ 5569

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE PHARM.D, LATUR**  
**01/04/2022- 31/03/2023**

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023**

RECEIPTS		AMOUNT RS.	PAYMENTS		AMOUNT RS.
To <u>Opening Balance</u>		395353.30	By <u>Current Liabilities</u>		3925094.00
" Bank Accounts	390350.30		" Sundry Creditors	2039267.00	
" Cash-in-Hand	5003.00		" Other Liabilities	1871077.00	
To <u>Current Liabilities</u>		321045.00	" Provisions	14750.00	
" Sundry Creditors	2450.00		By <u>Investments</u>		2650000.00
" Other Liabilities	318595.00		" Short Term F.D.	2650000.00	
<u>Investments</u>		4160866.00	By <u>Current Assets</u>		162334.00
Short Term F.D.	4160866.00		" Loans & Advances (Asset)	32560.00	
To <u>Current Assets</u>		4989574.00	" Fees Receivable	129774.00	
" Fees Receivable	4989574.00		By <u>Indirect Expenses</u>		968120.52
To <u>Indirect Incomes</u>		574978.00	" Bank Chrges	2877.52	
" Bank Interst	783.00		" Gathering Exp	5300.00	
" Cultural & Extracurricular Activities Fees	80000.00		" Laboratory Exp	427.00	
" Dues	32145.00		" Office Exp	696.00	
" Hospital Facility Fees	160000.00		" printing & Stationary	2480.00	
" Improvement Sessional Fees	2700.00		" Sessional Exam Exp	2161.00	
" Life & Communication Skill Fees	33000.00		" Travelling Exp	187554.00	
" Other Fees	1470.00		" University Exam Fees Paid	151625.00	
Record Book	24880.00		" Accomodation for Guest Lecturer	80000.00	
Registration Fees	94000.00		" Advertisement Exp	250000.00	
Sports & Gymkhana Fees	80000.00		" Honarium	285000.00	
Student Scientific Cell Fees	33000.00		<u>Anamat</u>		3739405.00
Value Added Certificate Program Fees	33000.00		Channabasweshwar Pharmacy College	814104.00	
			(Degree)		
			Channabasweshwar Pharmacy College	700000.00	
			(Degree D.Pharm)		
			Channabasweshwar Pharmacy College (P.G.)	1559801.00	
			Channabasweshwar Pharmacy College (Ph.D)	400000.00	
			Panchakshari Shivacharya Trust, Latur.	265500.00	
			" <u>Closing Balance</u>		306862.78
			Bank Accounts	295638.78	
			By Cash-in-Hand	11224.00	
<b>TOTAL RS.</b>		<b>11,751,816.30</b>	<b>TOTAL RS.</b>		<b>11,751,816.30</b>

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

DATED :- 30/09/2023

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
Chartered Accountants

CA. Chetan S. Jaju  
(Partner)  
M.No.158737



U07N No. - 23158737 B G X V D 9 5569

*[Signature]*  
**Secretary**  
Panchakshari Shivacharya Trust  
Aloor

*[Signature]*  
**Principal**  
Channabasweshwar Pharmacy  
College (Pharm D.), LATUR

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D**  
**TO.&DIST.LATUR.**  
**01-04-2022 -31-03-2023**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>Indirect Expenses</b>		6,596,482.52	<b>Indirect Incomes</b>		6,076,716.00
Affiliation Expenses	210,000.00		Bank Interest	783.00	
Audit Fees	29,750.00		FDR interest received	52,308.00	
Bank Charges	2,877.52		Tuition Fees	5,312,607.00	
Building Usage Charges	414,000.00		Development Fees	559,393.00	
Chemical & Glassware Exp.	403,011.00		University Exam Fees Received	151,625.00	
Depriciation	245,913.00				
Gathering Expnses	5,300.00				
Hospital Usage Charges	100,000.00				
Laboratory Exp	15,577.00				
Library Expenses	21,750.00				
Office Exp	696.00				
Printing & Stationery	187,987.00				
Processing Fees	60,800.00				
Repairing & Maintainance	121,938.00				
Salary Arriers (Teaching)	32,389.00				
Salary Expenses (Teaching)	3,621,754.00				
Sessional Exam Expenses	2,161.00				
Traveling Expenses	187,554.00				
University Exam Fees Paid	151,625.00				
University Fees Paid	14,000.00				
Accomodation for Guest Lecturer	80,000.00				
Advertisement Exp	250,000.00				
CIID Salary Exp	2,400.00				
Doctor Visiting Charges	150,000.00				
Honarium	285,000.00				
			<i>Excess of expenditure over income</i>		519,766.52
<b>Total</b>		<b>6596482.52</b>	<b>Total</b>		<b>6596482.52</b>

**JAJU SONI & ASSOCIATES**  
Chartered Accountants



UDIN No.: 23158 737B GXVD 95569

*[Signature]*

**Secretary**  
Panchakshari Shivacharya Trust  
Aloor

*[Signature]*

**Principal**  
Channabasweshwar Pharmacy  
College (Pharm D.), LATUR

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D**  
**TQ.&DIST.LATUR,**  
**01-04-2022 -31-03-2023**  
**BALANCE SHEET AS ON 31 MARCH 2023**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Capital Account</b>		-	<b>Fixed Assets</b>		1,489,845.00
	-		Schedule_C TO H	1,489,845.00	
<b>Loans (Liability)</b>		-	<b>Investment</b>		1,007,074.00
	-		Schedule_C TO H	1,007,074.00	
<b>Current Liabilities</b>		4,208,090.00	<b>Current Assets</b>		4,415,882.78
Provisions	429,000.00		Fees Receivable	4,109,020.00	
Sundry Creditors	903,679.00		Cash-in-hand	11,224.00	
Other Liabilities	2,875,411.00		Bank Accounts	295,638.78	
			TDS Receivable	-	
<b>Anamat A/c</b>		1,999,482.00			
Channabasweshwar Pharmacy College (Degree)	3,983,709.00				
Channabasweshwar Pharmacy College (Degree D.Pharm)	(700,000.00)				
Channabasweshwar Pharmacy College (PG)	(1,224,827.00)				
Channabasweshwar Pharmacy College (Ph.D)	(400,000.00)				
Panchakshari Shivacharya Trust	340,600.00				
<b>Excess of expenditure over income</b>		705,229.78			
Opening Balance	1,224,996.30				
Current Period	(519,766.52)				
<b>Total</b>		6,912,801.78	<b>Total</b>		6,912,801.78

JAJU SONI & ASSOCIATES  
Chartered Accountants



UPI No.:- 2315873789XVP95569

*[Signature]*  
**Secretary**  
Panchakshari Shivacharya Trust  
Aloor

*[Signature]*  
**Principal**  
Channabasweshwar Pharmacy  
College (Pharm D.), LATUR



**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D**  
**TO.&DIST.LATUR.**  
**01-04-2022 -31-03-2023**

**SCHEDULE "A"**

**EXPENDITURE ON OBJECT OF TRUST:-**

Sr.	PARTICULARS	AMOUNT RS.
1	Afiliation Expenses	210,000.00
2	Audit Fees	29,750.00
3	Bank Charges	2,877.52
4	Building Usage Charges	414,000.00
5	Chemical & Glassware Exp.	403,011.00
6	Depriciation	245,913.00
7	Gathering Expnses	5,300.00
8	Hospital Usage Charges	100,000.00
9	Laboratory Exp	15,577.00
10	Library Expenses	21,750.00
11	Office Exp	696.00
12	Printing & Stationery	187,987.00
13	Processing Fees	60,800.00
14	Repairing & Maintainance	121,938.00
15	Salary Arriers (Teaching)	32,389.00
16	Salary Expenses (Teaching)	3,621,754.00
17	Sessional Exam Expenses	2,161.00
18	Traveling Expenses	187,554.00
19	University Exam Fees Paid	151,625.00
20	University Fees Paid	14,000.00
21	Accomodation for Guest Lecturer	80,000.00
22	Advertismet Exp	250,000.00
23	CHB Salary Exp	2,400.00
24	Doctor Visiting Charges	150,000.00
25	Honarium	285,000.00
<b>TOTAL RS.</b>		<b>6,596,482.52</b>



  
**Secretary**  
**Panchakashari Shivacharya Trust**  
**Aloor**

  
**Principal**  
**Channabasweshwar Pharmacy**  
**College (Pharm D.), LATUR**

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHARM.D**  
**TQ.&DIST.LATUR.**  
**01-04-2022 -31-03-2023**


**SCHEDULE "B"**

**INCOME FROM OTHER SOURCES**

<b>Sr.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Bank Interest	783.00
2	FDR inerest received	52,308.00
3	Tution Fees	5,312,607.00
4	Development Fees	559,393.00
5	University Exam Fees Received	151,625.00
<b>TOTAL RS.</b>		<b>6,076,716.00</b>



  
**Secretary**  
Panchakashari Shivacharya Trust  
Aloor

  
**Principal**  
Channabasweshwar Pharmacy  
College (Pharm D.), LATUR

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABSWESHWAR PHARMACY COLLEGE PHARM.D**  
**TO.&DIST.LATUR,**  
**01-04-2022 - 31-03-2023**

**SCHEDULE "C"**  
**ANAMAT ACCOUNT**

Sr. No.	Name of Trustee	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal 31/03/2023
1	Channabasweshwar Pharmacy College (Degree)	2,233,266.00	2,647,482.00	4,880,748.00	897,039.00	3,983,709.00
2	Channabasweshwar Pharmacy College (Degree D.Pharm)	-	-	-	700,000.00	(700,000.00)
3	Channabasweshwar Pharmacy College (P.G.)	267,374.00	67,600.00	334,974.00	1,559,801.00	(1,224,827.00)
4	Channabasweshwar Pharmacy College (Ph.D)	-	-	-	400,000.00	(400,000.00)
6	Panchakshari Shivacharya Trust, Latur.	(113,000.00)	726,395.00	613,395.00	272,795.00	340,600.00
	<b>Total Rs.</b>	<b>2,387,640.00</b>	<b>3,441,477.00</b>	<b>5,829,117.00</b>	<b>3,829,635.00</b>	<b>1,999,482.00</b>

**SCHEDULE "D"**  
**OTHER LIABILITIES**

Sr. NO.	Particulars	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal 31/03/2023
1	Employee Share (EPF)	5,400.00	132,294.00	137,694.00	116,373.00	21,321.00
2	Professional Tax Payable (Staff)	4,600.00	15,600.00	20,200.00	7,700.00	12,500.00
3	Salary Payable (staff)	152,884.00	3,493,789.00	3,646,673.00	2,345,076.00	1,301,597.00
4	Caution Money Deposit	295,000.00	165,000.00	460,000.00	-	460,000.00
5	Development Fees	564,078.00	573,029.00	1,137,107.00	573,029.00	564,078.00
6	Mr.Gundre Vishal S ( C.H.B Salary)	117,600.00	-	117,600.00	-	117,600.00
7	Mr.Manmath R Swami ( C.H.B Salary)	116,400.00	-	116,400.00	-	116,400.00
8	Mr.Maske Mahesh Shravan ( C.H.B Salary)	118,800.00	-	118,800.00	-	118,800.00
9	University Exam Fees	-	314,740.00	314,740.00	151,625.00	163,115.00
	<b>Total Rs.</b>	<b>1,374,762.00</b>	<b>4,694,452.00</b>	<b>6,069,214.00</b>	<b>3,193,803.00</b>	<b>2,875,411.00</b>

**SCHEDULE "E"**  
**CURRENT LIABILITIES**

Sr. NO.	Particulars	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal 31/03/2023
	<b>Provisions</b>					
1	Audit Fees Payable	15,000.00	15,000.00	30,000.00	15,000.00	15,000.00
2	Building Usage Charges Payable	-	414,000.00	414,000.00	-	414,000.00
	<b>Sundry Creditors</b>					
1	Creditors for Exp	-	1,203,250.00	1,203,250.00	1,232,421.00	(29,171.00)
2	Adarsh Book Center	457,170.00	-	457,170.00	-	457,170.00
3	Fast Book Distributors, New Delhi	475,574.00	-	475,574.00	162,906.00	312,668.00
4	Galagat Stores	-	131,972.00	131,972.00	-	131,972.00
5	Pack Equipment	-	46,020.00	46,020.00	23,000.00	23,020.00
6	Sealers India	-	-	-	26,550.00	(26,550.00)
7	S.K.Appliances	-	45,570.00	45,570.00	21,000.00	24,570.00
8	Vivek Print Services Latur	610,125.00	175,500.00	785,625.00	775,625.00	10,000.00
	<b>Total Rs.</b>	<b>1,542,869.00</b>	<b>2,016,312.00</b>	<b>3,559,181.00</b>	<b>2,241,502.00</b>	<b>1,332,679.00</b>

**SCHEDULE "F"**  
**DETAILS OF FURNITURE & FIXTURE**

Sr. NO.	Particulars	RATE OF DEP	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Depreciation	Closing Bal 31/03/2023
1	Books	10%	505,239.00	131,972.00	637,231.00	57,125.00	580,106.00
2	Furniture	10%	30,400.00	356,832.00	387,232.00	38,723.00	348,509.00
3	Equipment & Machinery	15%	86,487.00	212,642.00	299,129.00	29,399.00	269,730.00
4	Computer	40%	191,166.00	221,000.00	412,166.00	120,666.00	291,500.00
	<b>Total Rs.</b>		<b>813,312.00</b>	<b>922,446.00</b>	<b>1,735,758.00</b>	<b>245,913.00</b>	<b>1,489,845.00</b>

**SCHEDULE "G"**  
**INVESTMENT**

Sr. No.	Particulars	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Interest on FD	Closing Bal 31/03/2023
3	Short term FD at Latur PNB A/G No - 132310PU00002038	-	503,537.00	503,537.00	-	503,537.00
4	Short term FD at Latur PNB A/G No - 132310PU00002047	-	503,537.00	503,537.00	-	503,537.00
	<b>TOTAL RS.</b>	<b>-</b>	<b>1,007,074.00</b>	<b>1,007,074.00</b>	<b>-</b>	<b>1,007,074.00</b>

**SCHEDULE "G"**  
**CURRENT ASSETS :-**

Sr. No.	Particulars	Opening Bal 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal 31/03/2023
1	Fees Receivable	2,865,820.00	6,382,774.00	9,248,594.00	5,139,574.00	4,109,020.00
2	TDS RECEIVABLE	1,922.00	5,373.00	7,295.00	7,295.00	-
	<b>TOTAL RS.</b>	<b>2,867,742.00</b>	<b>6,388,147.00</b>	<b>9,255,889.00</b>	<b>5,146,869.00</b>	<b>4,109,020.00</b>

**SCHEDULE "H"**  
**CASH & BANK BALANCES**

Sr. NO.	Particulars	Amount Rs. (2022)
1	Cash On Hand	11,224.00
2	Cash At Bank Panjab National Bank - 0021	295,638.78
	<b>TOTAL</b>	<b>306,862.78</b>

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

PLACE :- LATUR  
 DATED :- 30/09/2023

*[Signature]*  
**Secretary**  
 Panchakshari Shivacharya Trust  
 Aloor

*[Signature]*  
**Principal**  
 Channabasweshwar Pharmacy  
 College (Pharm D.), LATUR.

UPI Id No. 23158737BGXVD05569



**AUDIT REPORT**

\*\*\*\*\*  
**PANCHAKSHARI SHIVACHARYA TRUST,ALOOR**

**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.**

**TQ.&DIST.LATUR.**

**01-04-2022 TO 31-03-2023**

**AUDITORS REPORT**

To,  
The Secretary  
PANCHAKSHARI SHIVACHARYA TRUST  
ALLOOR  
TO. OMERGA, DIST OSMANABAD.

**Audit report of Channabasweshwar Pharmacy College Phd. Research, Kawa Road  
For the year ended on 31st march, 2023.**

Sir,

We have audited the accounts of the above mentioned College for the year ended on 31st March, 2022. The categorical remarks have been given as under:

**GENERAL REMARKS :-**

- 1) Cash Book written on the date of transaction.
- 2) Payment above Rs.1000.00 should be paid by Crossed cheque/Demand draft.
- 3) Affiliation Fees considered on Payment basis to this extent.
- 4) Excess Cash on Hand should not be kept this contravention to BPT Act.
- 5) TDS is not deducted on monthly basis

We are thankful to co-operation extended by Staff & Principal.  
Thanking You,

PLACE :LATUR

DATE : 30/09/2023

Your's faithfully,  
JAJU SONI & ASSOCIATES  
Chartered Accountants

 CA. Chetan S Jaju  
(Partner)  
M.No.158737

UDIN No:- 23158737BGXDR5676.

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMCY COLLEGE PH.D RESERCH, LATUR**  
**01/04/2022- 31/03/2023**

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023**

RECEIPTS	AMOUNT RS.	PAYMENTS	AMOUNT RS.
To <u>Opening Balance</u>	208370.00	By <u>Indirect Expenses</u>	28.91
" Bank Accounts	181000.00	" Bank Charges	28.91
" Cash-in-Hand	27370.00		
To <u>Current Assets</u>	67500.00	By <u>Current Liabilities</u>	400305.00
" Fees Receivable	67500.00	" Sundry Creditors	400000.00
		" Other Liabilities	305.00
		<u>Investments</u>	150000.00
To <u>Indirect Incomes</u>	4505.00	<u>Closing Balance</u>	130041.09
" Ph.D. Course Work Exam Fees	905.00	Bank Accounts	30666.09
" Sample Analysis Fees	3600.00	Cash-in-Hand	99375.00
<u>Anamat</u>	400000.00		
Channabasweshwar Pharmacy College (Pharm.D)	400000.00		
<b>TOTAL RS.</b>	<b>680,375.00</b>	<b>TOTAL RS.</b>	<b>680,375.00</b>

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

DATED :- 30/09/2023

Your's faithfully,  
**JAJU SONI & ASSOCIATES**  
Chartered Accountants

CA. Chetan S Jaju  
(Partner)  
M.No.158737



UDIN No- 23158737BGXVDR5676

*Mishra*  
**Secretary**  
Panchakshari Shivacharya Trust  
Aloor

*[Signature]*  
**Principal**  
Channabasweshwar Pharmacy College  
(Ph. D. Research Center), LATUR

**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.**

**TO.&DIST.LATUR.**

**01-04-2022 -31-03-2023**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023**

EXPENDITURE	AMOUNT	AMOUNT	INCOME	AMOUNT	AMOUNT
<b>Indirect Expenses</b>		<b>116,523.91</b>	<b>Indirect Incomes</b>		<b>115,585.00</b>
Afiliation Expenses	20,000.00		<b>Admission Fees</b>	198.00	
Audit Fees	30,090.00		Admission & LMS Fees	2,400.00	
Bank Charges	28.91		Coruse Wrok Fees	13,200.00	
Depreciation	60,000.00		FDR Interest Received	1,368.00	
Ph.d Course Work Fees	5,500.00		Gymkhana Fees	660.00	
University Fees Paid	905.00		Identity Card Fees	66.00	
			Internet Fees (Annual)	2,376.00	
			Laboratory Fees	29,600.00	
			Laboratory Fees (Annual)	26,400.00	
			Liabrary Fees (Annual)	1,812.00	
			PH.D Coruse Work Exam Fees	905.00	
			Research Center Fees	33,000.00	
			Sample Analysis Fees	3,600.00	
			<i>Excess of expenditure over income</i>		938.91
<b>Total</b>		<b>116523.91</b>	<b>Total</b>		<b>116523.91</b>

JAJU SONI & ASSOCIATES  
 CHARTERED ACCOUNTANTS



UDIN No:- 23158737B6XVDR5676.

*[Signature]*  
**Secretary**  
 Panchakshari Shivacharya Trust  
 Aloor

*[Signature]*  
**Principal**  
 Channabasweshwar Pharmacy College  
 (Ph. D. Research Center), LATUR

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.**  
**TO.&DIST.LATUR.**  
**01-04-2022 -31-03-2023**  
**BALANCE SHEET AS ON 31 MARCH 2023**

LIABILITIES	AMOUNT	AMOUNT	ASSETS	AMOUNT	AMOUNT
<b>Capital Account</b>		0.00	<b>Fixed Assets</b>		740000.00
	0.00		Schedule_C TO H	740000.00	
<b>Current Liabilities</b>		428730.00	<b>Investments</b>		151368.00
Sundry Creditors	400000.00		PNB Short Term F.D	151368.00	
Provision	10030.00				
Other Liabilities	18700.00				
<b>Anamat A/c</b>		495160.00	<b>Current Assets</b>		268453.09
Channabasweshwar Pharmacy College (Degree)	67000.00		Fees Receivable	138412.00	
Channabasweshwar Pharmacy College (PG)	28160.00		Cash-in-hand	99375.00	
Channabasweshwar Pharmacy College (Pharm D)	400000.00		Bank Accounts	30666.09	
<b>Excess of expenditure over income</b>		235931.09			
Opening Balance Current Period	236,870.00 -938.91				
<b>Total</b>		1159821.09	<b>Total</b>		1159821.09

JAJU SONI & ASSOCIATES  
 CHARTERED ACCOUNTANTS  
  
 CA. Chetan S Jaju  
 (Partner)  
 M.No.158737

UDIN No: - 23158737BQXVDR5676.

  
**Secretary**  
 Panchakashari Shivacharya Trust  
 Aloor

  
**Principal**  
 Channabasweshwar Pharmacy College  
 (Ph. D. Research Center), LATUR



**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH.**  
**TO.&DIST.LATUR.**  
**01-04-2022 -31-03-2023**

**SCHEDULE "A"**

**EXPENDITURE ON OBJECT OF TRUST:-**

<b>Sr.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Afiliation Expenses	20,000.00
2	Audit Fees	30,090.00
3	Bank Charges	28.91
4	Depreciation	60,000.00
5	Ph.d Course Work Fees	5,500.00
6	University Fees Paid	905.00
<b>TOTAL RS.</b>		<b>116,523.91</b>



*[Handwritten Signature]*

**Secretary**  
**Panchakshari Shivacharya Trust**  
**Aloor**

*[Handwritten Signature]*

**Principal**  
**Channabasweshwar Pharmacy College**  
**(Ph. D. Research Center), LATUR**

**PANCHAKSHARI SHIVACHARYA TRUST , ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHD**  
**RESEARCH.**  
**TO.&DIST.LATUR.**  
**01-04-2022 -31-03-2023**

**SCHEDULE "B"**

**INCOME FROM OTHER SOURCES**

<b>Sr.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Admission Fees	198.00
2	Admission & LMS Fees	2,400.00
3	Coruse Wrok Fees	13,200.00
4	FDR Interest Received	1,368.00
5	Gymkhana Fees	660.00
6	Identity Card Fees	66.00
7	Internet Fees (Annual)	2,376.00
8	Laboratory Fees	29,600.00
9	Laboratory Fees (Annual)	26,400.00
10	Liabrary Fees (Annual)	1,812.00
11	PH.D Coruse Work Exam Fees	905.00
12	Research Center Fees	33,000.00
13	Sample Analysis Fees	3,600.00
<b>TOTAL RS.</b>		<b>115,585.00</b>



  
**Secretary**  
**Panchakashari Shivacharya Trust**  
**Aloor**

  
**Principal**  
**Channabasweshwar Pharmacy College**  
**(Ph. D. Research Center), LATUR**

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**  
**CHANNABASWESHWAR PHARMACY COLLEGE PHD RESEARCH,**  
**TO.&DIST.LATUR,**  
**01-04-2022- 31-03-2023**

**SCHEDULE "C"**

**ANAMAT ACCOUNT**

Sr. No.	Name of Trustee	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Channabasweshwar Pharmacy College Degree	47,000.00	20,000.00	67,000.00	-	67,000.00
2	Channabasweshwar Pharmacy College (P.G.)	7,500.00	20,660.00	28,160.00	-	28,160.00
3	Channabasweshwar Pharmacy College (Pharm.D)	-	400,000.00	400,000.00	-	400,000.00
	<b>Total Rs.</b>	<b>54,500.00</b>	<b>40,660.00</b>	<b>95,160.00</b>	<b>-</b>	<b>495,160.00</b>

**SCHEDULE "D"**

**Current Liabilities**

Sr. No.	Name of Trustee	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Audit Fees	-	10,030.00	10,030.00	-	10,030.00
2	Sundry Creditors (Espin Nanotech Pvt Ltd)	-	800,000.00	800,000.00	400,000.00	400,000.00
3	Creditors for Exp	-	26,405.00	26,405.00	20,905.00	5,500.00
4	Laboratory Deposit	-	13,200.00	13,200.00	-	13,200.00
	<b>Total Rs.</b>	<b>-</b>	<b>810,030.00</b>	<b>810,030.00</b>	<b>400,000.00</b>	<b>428,730.00</b>

**DETAILS OF FURNITURE & FIXTURE**

Sr. NO.	Particulars	RATE OF DEP	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Depreciation	Closing Bal. 31/03/2023
1	Equipment & Machinery	40%	-	800,000.00	800,000.00	60,000.00	740,000.00
	<b>Total Rs.</b>		<b>-</b>	<b>800,000.00</b>	<b>800,000.00</b>	<b>60,000.00</b>	<b>740,000.00</b>

**Investments**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Interest	Closing Bal. 31/03/2023
1	Short Term F.D (PNB Bank)	-	150,000.00	150,000.00	1,368.00	151,368.00
	<b>Total Rs.</b>	<b>-</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>1,368.00</b>	<b>151,368.00</b>

**SCHEDULE "G"**

**CURRENT ASSETS :-**

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Fees Receivable	83,000.00	126,912.00	209,912.00	71,500.00	138,412.00
	<b>TOTAL RS.</b>	<b>83,000.00</b>	<b>126,912.00</b>	<b>209,912.00</b>	<b>71,500.00</b>	<b>138,412.00</b>

**SCHEDULE "H"**

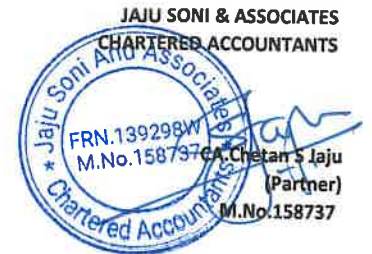
**CASH & BANK BALANCES**

Sr. NO.	Particulars	Amount Rs. (2022)
1	Cash In Hand	99,375.00
2	Cash At Bank Panjab National Bank - 0012	30,666.09
	<b>TOTAL</b>	<b>130,041.09</b>

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS  
 PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVENDATE.

PLACE :- LATUR

DATED :-30/09/2023



UDIN No:- 23158737BGXVDR5676.

*[Signature]*  
**Secretary**  
**Panchakshari Shivacharya Trust**  
**Aloor**

*[Signature]*  
**Principal**  
**Channabasweshwar Pharmacy College**  
**(Ph. D. Research Center), LATUR**

**AUDIT REPORT**

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**PANCHAKSHARI SHIVACHARYA TRUST,ALOOR**  
**TQ.&DIST.LATUR.**

**01-4-2022 TO 31-3-2023**

\*\*\*\*\*

Name of the Public Trust :- PANCHYAKSHRI SHIVACHARYA TRUST, ALOOR  
For the year Ending :- 31ST MARCH, 2023

- a) Whether accounts are maintained regularly and in accordance with the provisions of the Act & Rules. :- Yes.
- b) Whether receipts and disbursements are Correctly shown in the accounts :- Yes.
- c) Whether the cash balance and vouchers in the custody of the Manager of trustee on the date of audit were in agreement with the accounts. :- Subsequent years cash book not produced for Audit.Hence could not verified.
- d) Whether all books,deeds,accounts,vouchers or other documents or records required by the auditor were produced before him. :- Yes, Subject to "t" below.
- e) Whether a register of movable and immovable properties is properly maintained, the changes therein are communicated from time to time to the Regional office and the defects and the inaccuracies mentioned in the previous audit report have been duly complied with. :- No
- f) Whether the manager or trustees or any other person required by the auditor to appear before him did so and furnished the necessary information required by him. :- Yes.
- g) Whether any property of funds of the trust were applied for any object or purpose other the object of trust. :- No.
- h) The amount of outstanding for more than one year and the amounts written off,if any :- Subject to "t" below
- i) Whether tenders were invited for repairs or construction involving expenditure exceeding Rs. 5,000=00. :- No, Information that construction is Carried out deaprtmentally.
- j) Whether any money of the public trust has been invested contrary to the provisions of Section 35. :- No.
- k) Alienations, if any of the immovable property contrary to the provisions of Section 36 which have come to the notice of Auditors. :- None.
- l) Whatever the budget has been filed in the for provide by Rule 16A. :- No
- m) Whether the meetings are held regu- larly as provided in such instrument. :- Yes.
- n) Whether the maximum & minimum number of the trustees is maintained. :- Yes.



o) All Cases of irregular or improper expenditure or failure or commission to recover monies or other property belonging to the public trust or of loss or waste of money of other property there of and whether such expenditure, failure, commission loss or waste was in consequence breach of true for misapplication or any other person while in the management of a trust.

p) Whether the minutes book of the proceeding of meeting is maintained. :- Yes.

q) Whether any of the trustee has any interest in the investment of the trust. :- Yes

r) Whether any of the trustee is a debtor or creditor of the trust. :- Yes

s) Whether the irregularities pointed out by the auditor in the accounts of the previous year have been duly complied with by the trustees during the period of audit. :- Partially Complied with

t) Any special matter which the auditor may think fit or necessary to bring to the notice of Deputy or Assistant Charity Commissioner. :- See Report Attached

**REMARKS :-**

- 1) Payment more than Rs.1000/-should be effected by way of cheque instead of cash.
- 2) In Cash book anamt amount have been shown as per register, but relevent register is not made available for audit.
- 3) Immediate Action should be taken to register the Trust Under Income Tax Act; and file the Income Tax Return immediately. Apporiate deducation of TDS and Filing TDS Return are manadary.
- 4) Provision of Income Tax Law provided in Sec 269SS & 269T & 40 act 3 to be complied with.
- 5) Various Registers as mentioned in Bombay Public Trust Act be complied with.
- 6) Rent income has been accounted for as and when realised,
- 7) Following Advance are outstading more than 1 year and to be recoverd immediately

Sr.No.	Particuler	Amount
1	Ashwin Hospital	222,227.66
2	CB Sports	76,351.42
3	Shaikh Latif Pashamiya	2,150.00
4	Shri Deepak Mathpati	6,500.00
5	Rent Receivable from ( CB Junior College )	500,000.00
6	MSSDS - Grant Receivable	192,110.00
7	Building Rent Receivable	3,609,000.00

- 9) Compensation Fund be written off at earliest after getting confirmation as it is very outstanding.
- 10) For audit reports of individual units please refer to attached reports.
- 11) Trust has not complied with most of the accounting standards as prescribed by ICAI.
- 12) The internal control procedure needs to be strong strengthened at the units/Trust recordings & book keepings.

PLACE :- LATUR

DATED :- 30/09/2023

*[Signature]*  
**Secretary / Trustee**  
 Panchakshari Shivacharya Trust, Aloor

Your's Faithfully  
**JAJU SONI & ASSOCIATES**  
 CHARTERED ACCOUNTANTS  
 Shop No.105&106, Yash Plaza  
 Kava road, Latur  
 LATUR - 413518  
 Chetan Soni  
 (PARTNER)  
 (M.No.158737, FRN No.139298W)

*[Stamp: JAJU SONI & ASSOCIATES CHARTERED ACCOUNTANTS FRN.139298W M.No.158737]*

UDIN No. 23158737B9XVD55933

**JAJU SONI & ASSOCIATES**  
Chartered Accountant  
Shop No.105&106,Yash Plaza  
Kava road,Latur

Regn No.2650  
Report of an auditor to accounts audited under subsection (2)  
of Section 33 & 34 and Rule 19 of the Bombay Public Trust Act,1950.

NAME OF THE PUBLIC TRUST :- PANCHAKSHRI SHIVACHARYA TRUST, ALOOR

Statement of income liable to contribution for the year ending :- 31st March, 2023

	AMOUNT RS.
I INCOME SHOWN IN THE INCOME & EXPENDITURE ACCOUNT (SCHEDULE IX)	13,486,452
II ITEM NOT CHARGEABLE TO CONTRIBUTION UNDER SECTION 58 & RULE 32	As the object of the trust is predominantly for secular education so contribution is not payable
1) Donations received from Other Public Trusts and Dharmday.	
2) Grants received from Government and Local authorities	
3) Interest on Sinking or Depre. Fund.	
4) Amount spent for the purpose of secular education.	
5) Amount spent for the purpose of medical relief.	
6) Amount spent for the purpose of ventertary treatment of animals.	
7) Expenditure incurred from donation for relief of distress caused by scarcity, draught, flood, fire or other natural calamity.	
8) Deductions out of income from lands used for agricultural purpose.	
a) Land Revenue & local fund cesses.	
b) Rent payable to superior Londlord.	
c) Cost of production, if land are cultivated by trust.	
9) Deduction out of income from land used for nonagricultural purposes	
a) Assessment cesses & other Government or Municipal taxes.	
b) Ground rent payable to the superior Lendlord.	
c) Insurance Premia	
d) Repairs at 10% of Gross rent of buildings.	
e) Cost of collection at 4% of gross rent of buildings let out.	
10) Cost of collection of income or receipts from securities stcks etc.1% of such income.	
11) Deductions on account of repairs in respect of buildings not rented and yielding no income, at 10% of the estimated gross annual rent.	
<b>Gross Annual Income Chargeable to Contribution Rs.</b>	<b>13,486,452</b>

Certified that while claiming deductions admissible under above Schedule we have not Climed any amount twice, either wholly or partly against any of items mentioned in the schedule which have the effect of double deductions.

PLACE :- LATUR

DATED :- 30/09/2023

**JAJU SONI & ASSOCIATES**  
CHARTERED ACCOUNTANT  
Shop No.105&106,Yash Plaza  
Kava road,Latur



UDIN No. :- 23158737B GXV D 5933

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**

**TO & DIST. LATUR**

**01/04/2022- 31/03/2023**

**RECEIPT AND PAYMENT ACCOUNT FOR THE YEAR ENDED ON 31ST MARCH 2023**

RECEIPTS		AMOUNT RS.	PAYMENTS		AMOUNT RS.
To Opening Balance		1871772.64	By Current Liabilities		7752642.00
" Bank Accounts	1843022.80		" Dainik Lokman	4000.00	
" Cash-in-hand	28749.84		" Empire Marketing Services, Latur.	1195127.00	
<b>Current Liabilities</b>		<b>5443602.00</b>	" Kishan Sanitation	367625.00	
To Lifetrons Software Pvt.Ltd	1000000.00		" Laxmikant Agencies	17340.00	
" Mr Adv. Kalidasrao Deshpande	11000.00		" Mastan Colour Home	28550.00	
" Mr Aniket Khadke	150000.00		" Mr.Girish Ashok Dhabade	300000.00	
" Mr. Baban Tukaram Kakade	85000.00		" Mr. Mohammad Rafi Ismail Shaikh	962140.00	
" Mr Bhadre Bhimrao Govindrao	400000.00		" Mr Saurabh Sambhaji Shinde	22800.00	
" Mr. Bhansali Shrikant	300000.00		" Mr. Saurabh Shantinath Jayagond	297000.00	
" Mr.Digvijayanath Umeshchandra Pande	200000.00		" Mr Sohanlal Yadhav (Granite Work Contractor)	1064250.00	
" Mr.Girish Ashok Dhabade	300000.00		" M/s. Sharda Udyog	624384.00	
" Mr Kokre Ishwar Vajinath	100000.00		" Mukta Electricals & Engineers, Latur.	49312.00	
" Mr K Ravichandra Alamuru	300000.00		" Nawander Company	72944.00	
" Mr. Mahesh Vajjanath Randale	300000.00		" Sarju Vitriified Pvt Ltd	159362.00	
" Mr Pritam Vijaykumar Dargad	304000.00		" Shivam Agenices	265257.00	
" Mr. Randale Girish Vajjanath	100000.00		" Provisions	47790.00	
" Mr. Sandeep Pawar	379999.00		" Sundry Creditors	2167861.00	
" Mr Sanjay Shankarao Salunke	100000.00		" Remuneration Payable	106900.00	
" Mr Santosh Premkumar Mahajan	300002.00				
" Mr Shiakh Mohamad Eliyaz	300000.00		By Fixed Assets		70315.00
" Mr.Shiakh Wajid Majid	200000.00		" Immovable Properties	70315.00	
" Mr. Tetali Venkata Rajshekhar Reddy	300000.00				
To Ms Jayshri Vajinath Kamlapure	200001.00		By Investments		4650000.00
" Ms Jyoti Girish Randale	100000.00		" Deposits	4650000.00	
" Tahasildar Tatha Taluka Dandadhikari, Latur	13600.00				
To Investments		6452009.00	By Current Assets		5714954.00
" Deposits	6452009.00		" Loans & Advances (Asset)	5714299.00	
" Current Assets		548947.00	" Other Advance	655.00	
" Loans & Advances (Asset)	100000.00		By Indirect Incomes		200.00
" Per Advance	655.00		" Misc Income	200.00	
To Tender Fees Receiveable	448292.00				
" Indirect Incomes		32972.00	By Indirect Expenses		23215.90
" Bank Interest	15288.00		" Bank Charges	626.90	
" FDR Interest	17183.00		" Misc Exp	3130.00	
" Misc Income	501.00		" Postage & Courier Exp	559.00	
To Anamat A/c		6269118.00	" Trustee Travelling Expenses	18900.00	
" C.B.Pharmacy College (Degree)	5356252.00		By Anamat A/c		538200.00
" Channabasweshwar Pharmacy College (Degree-D.Ph)	19000.00		" C.B.Pharmacy College (Degree)	38200.00	
" Channabasweshwar Pharmacy College (Pharm D.)	265500.00		" Channabasweshwar Pharmacy College (Degree-D.Ph)	500000.00	
" Principal Channabasweshwar (Polytechnic) College	277366.00				
" Principal Channabasweshwar Pharmacy College (PG)	351000.00		By Closing Balance		1868893.74
			" Bank Accounts	1824455.90	
			" Cash-in-hand	44437.84	
<b>TOTAL RS.</b>		<b>20,618,420.64</b>	<b>TOTAL RS.</b>		<b>20,618,420.64</b>

PRODUCED BEFORE US. SUBJECT TO OUR REPORT EVEN DATE.

PLACE :- LATUR

DATED :- 30/09/2023

Your's faithfully,  
JAJU SONI & ASSOCIATES  
CHARTERED ACCOUNTANT



*(Signature)*  
**Secretary / Trustee**  
Panchakshari Shivacharya Trust, Aloor

UDIN No. 23158737B GXV D55933



**THE BOMBAY PUBLIC TRUST ACT 1950**  
**Schedule XI Vide Rule 17(1)**

**INDIVIDUAL**

**Name of The Public Trust : PANCHYAKASHRI SHIVACHARYA TRUST,ALOOR**

**INCOME & EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023.**

EXPENDITURE		AMOUNT RS.	INCOME		AMOUNT RS.
To	<u>Expenditure in respect of Properties</u>		By	<u>Rent (Accrued/Realised)</u>	3,886,366.00
	Rates Taxes	-			
	Salaries	-		<u>Interest (Accrued/Realised)</u>	
	Insurance	-		On Loans	-
	Depreciation	-		On Securities	-
	Bank Charges	4,466.90		On Bank Accounts	-
	Building construction Permission Expenses	-		On FDR Interest	462,584.00
"	Fire Fitting System Expenses	-		Donations	5,130,002.00
				Grants	-
"	<u>Remuneration</u>	-			
	Legal Fees	-		<u>Income From Other Sources</u>	
	Audit Fees	76,110.00		As Per Schedule "B" Attached	6,311,766.20
	Municipal Tax Expenses	-			
	Travelling Expenses	-			
"	<u>Amount written off</u>	-		Deficit Carried over to	-
	a)Bad Debts	-		Balance Sheet	-
	b)Loan Scholarship	-			
	c)Irrecoverable Rents	-			
	d)Other Items	-			
"	Postage & Courier Expenses	-			
"	Miscellaneous Expenses	-			
"	Other Expenses	-			
"	<u>Depreciation</u>				
	As Per Schedule "I&E"	2,223,689.16			
"	<u>Amount Transferred to Reserve of Specific Funds</u>				
"	<u>Expenditure on Object of Trustee</u>				
	a)Religious	-			
	b)Educational	-			
	As Per Schedule "A" Attached	-			
	c)Medical Relief	-			
	d)Relief of poverty	-			
	e)Other Charitable objects	-			
"	Surplus Carried over to B/Sheet	13,486,452.14			
	<b>Total Rs.</b>	<b>15,790,718.20</b>		<b>Total Rs.</b>	<b>15,790,718.20</b>

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS  
PRODUCED BEFORE US SUBJECT TO OUR REPORT OF EVEN DATE.

PLACE:- LATUR  
DATED :- 30/09/2023

Yours faithfully,  
For M/S JAJU SONI & ASSOCIATES  
CHARTERED ACCOUNTANTS

*(Signature)*  
**Secretary / Trustee**  
Panchyashri Shivacharya Trust, Aloor

(CA CHETAN S. JAJU)  
PARTNER  
(M.No.158737, FRN No.139298W)



UDIN No. 23158737B6XV055933

**THE BOMBAY PUBLIC TRUST ACT 1950**  
**Schedule XI Vide Rule 17(1)**

**INDIVIDUAL**

**Name of The Public Trust**

**:PANCHYAKASHRI SHIVACHARYA TRUST,ALOOR**  
**BALANCE SHEET AS ON 31 ST MARCH 2023.**

<u>LIABILITIES</u>	<u>AMOUNT RS</u>	<u>ASSETS</u>	<u>AMOUNT RS</u>
<b><u>FUNDS AND LIABILITIES</u></b>	118,244.00	<b><u>Fixed Assets</u></b>	21,242,743.62
Trust Fund or Corpus As Per Last Balance Sheet			
<u>Other Remarkd Funds B/F</u>		<u>Investment</u>	11,685,957.00
Depreciation Fund	-	As per Scheduel "F" Attached	
Sinking Fund	-	<u>Current Liabilities</u>	264,445.00
Development Fund	-	As Per Schedule "C TO G" Attached	
Reserve Fund	-	<u>Compensation Fund</u>	1,720,884.00
Any other Fund	-		
<u>Loans (Current Liabilities)</u>		<u>Loans &amp; Advances from Unit</u>	13,476,814.08
From Unit		As per Scheduel "H" Attached	
As Per Schedule "C" Attached	-		
<u>Liabilities</u>		<u>Advances</u>	
For Expenses	-	Trustee	-
For Advance	-	Employees	-
For Rent & Other Deposit	-	Lawyers	-
For Sundry Credit Balances	-	Other	-
Reserve Fund	1,540,946.00	Anamat A/c	6,944,902.91
<u>Income &amp; Expenditure Appropriation A/c</u>	55,545,450.35	<u>Misc Expenses (Assets)</u>	
Opening Balance 42058998.21		Misc Exp	-
Add : Current Year Surplus 13486452.14		Interest	-
		Other Income	-
		<u>Cash &amp; Bank Balances</u>	1,868,893.74
		As per Scheduel "j" Attached	
<b>Total Rs.</b>	<b>57,204,640.35</b>	<b>Total Rs.</b>	<b>57,204,640.35</b>

(0.00)

**EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS  
PRODUCED BEFORE US SUBJECT TO OUR REPORT OF EVENDATE.**

Yours faithfully,  
For M/S JAJU SONI & ASSOCIATES  
CHARTERED ACCOUNTANTS

PLACE:- LATUR

DATED :- 30/09/2023

(CA CHETAN S JAJU)  
PARTNER  
(M.No.158737,FRN No.139298W)



*[Handwritten Signature]*  
**Secretary / Trustee**  
Panchakshari Shivacharya Trust, Aloor

VDIN No. :- 2315873737B6XVPS5933

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**

**INDIVIDUAL**

**01/04/2022 To 31/03/2023**

**SCHEDULE "A"**

**EXPENDITURE ON OBJECT OF TRUST:-**

Sr.	PARTICULARS	AMOUNT RS.
1	Advertisement Expenses	4000.00
2	Audit Fees	76110.00
3	Bank Charges	4466.90
4	Consulting Charges	322800.00
5	Depriciation	1767400.16
6	Misc-Exp	3130
7	Postage & Courier Exp	559.00
8	Remuneration	106900.00
9	Trustee Travelling Expenses	18900.00
	<b>Total</b>	<b>2304266.06</b>



*[Handwritten Signature]*  
**Secretary / Trustee**  
Panchakshari Shivacharya Trust, Aloor

**SCHEDULE "B"****INCOME FROM OTHER SOURCES**

<b>SR NO.</b>	<b>PARTICULARS</b>	<b>AMOUNT RS.</b>
1	Degree D.Pharm. College (Income)	508000.00
2	Admission Cancellation Charges (Degree)	8000.00
3	Admission Cancellation Charges (Degree-D.Pharm)	2000.00
4	Admission Fees (Degree)	30600.00
5	Admission Form (Degree)	3000.00
6	Agricultural Income	460392.00
7	Alumin Association Fees (Degree)	77000.00
8	Alumin Association Fees (P.G.)	68000.00
9	Bank Interest	15288.00
10	Breakage (P.G)	7850.00
11	Building Rent	3886366.00
12	Convocation Fees Received (P.G)	7180.00
13	Convocation Form Fees (Degree)	22690.00
14	Credit Pertaining to Previous Year (P.G)	40645.00
15	Credit Pertaining to Previous Year (Pharm D)	83185.00
16	Cultural & Extra Curricul. Activit. Fees (Pharm D)	80000.00
17	Cultural & Extra Curricular Activities Fees (Degree)	368000.00
18	Cultural & Extracurricular Activities Fees(P.G)	100000.00
19	Direct Revaluation Fees (Degree)	89950.00
20	Direct Revaluation Fees (P.G)	700.00
21	Donation Amount Received	5130002.00
22	Dues (Degree)	157645.00
23	Dues (Degree D.Pharm)	16750.00
24	Dues (P.G.)	96640.00
25	Dues (Pharm D.)	32145.00
26	Excess Salary Recovery From Staff (Degree)	10727.00
27	Excess Salary Recovery From Staff (Degree- D-Pharm)	801.00
28	Excess Salary Recovery From Staff (P.G)	2559.00
29	Excess Salary Recovery From Staff (Pharm D)	3015.00
30	FDR Interest	462584.00
31	Gathering Fees (Degree)	83600.00
32	Gymkhana Fees (Degree)	83600.00
33	Hallticket Dues (Degree)	50.00
34	Hospital Facility Fees (Pharm D)	160000.00
35	I.A.E.C. (Pharmacology)	30760.00
36	ID Card (Degree)	10700.00
37	Improvement Sessional Fees (Degree)	300.00
38	Improvement Sessional Fees (Degree-D.Pharm)	20000.00
39	Improvement Sessional Fees (Pharm D)	2700.00
40	Industrial Training Book (Degree)	15750.00
41	Internet & Email Fees (Degree)	53000.00
42	Laboratory Fees (Degree)	212000.00
43	Library Fees (Degree)	106000.00
44	Life & Communication Skill Fees (Degree)	119000.00
45	Life & Communication Skill Fees (P.G)	58000.00
46	Life & Communication Skill Fees (Pharm D)	33000.00
47	Misc Income	301.00



48	Misc. Income (Degree)	3980.00
49	Misc. Income (Degree-D.Pharm.)	1.20
50	Other Fees (Degree)	27110.00
51	Other Fees (Degree-D.Pharm.)	2037.00
52	Other Fees (P.G.)	7200.00
53	Other Fees (Pharm D.)	1470.00
54	Other Income (Degree)	20475.00
55	Photocopy Fees (Degree)	500.00
56	Processing Fees	1500.00
57	Record Book (Degree)	365890.00
58	Record Book (Degree-D.Pharm)	51000.00
59	Record Book (Pharm D.)	24880.00
60	Registration Fees (Degree)	774400.00
61	Registration Fees From Admission (Degree-D.Pharm)	2400.00
62	Registration Fees (P.G.)	200000.00
63	Registration Fees (Pharm D.)	160000.00
64	Research Consultance Fees (P.G.)	3100.00
65	Research Facility Fees (P.G.)	84000.00
66	Sports & Gymkhana Fees (Degree)	368000.00
67	Sports & Gymkhana Fees (P.G.)	100000.00
68	Sports & Gymkhana Fees (Pharm D.)	80000.00
69	Student Scientific Cell Fees (Degree)	119000.00
70	Student Scientific Cell Fees (P.G.)	58000.00
71	Student Scientific Cell Fees (Pharm D.)	33000.00
72	Training & Placement Fees (Degree)	332300.00
73	Value Added Certificate Programme Fees (Degree)	119000.00
74	Value Added Certificate Programme Fees (P.G.)	58000.00
75	Value Added Certificate Programme Fees (Pharm D)	33000.00
<b>Total</b>		<b>15,790,718.20</b>



*(Signature)*  
**Secretary / Trustee**  
Panchakshari Shivacharya Trust, Aloor

**PANCHAKSHARI SHIVACHARYA TRUST, ALOOR**

**INDIVIDUAL**

**TO & DIST. LATUR.**

**01/04/2022 TO 31/03/2023**

**SCHEDULE "C"**

**Current Liabilities**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Audit Fees Payable	38,940.00	76,110.00	115,050.00	47,790.00	67,260.00
2	Income Tax Fees Payable	28,320.00	-	28,320.00	-	28,320.00
3	TDS Payable (contractor) 194C	38,200.00	61,890.00	100,090.00	60,200.00	39,890.00
4	P.S.Trust Library Deposit	500.00	-	500.00	-	500.00
5	Mr.Somashe K Madhavrao (Security Deposit)	-	10,000.00	10,000.00	-	10,000.00
6	Mr.Vibhute Sadhu Nagnath (security Deposit)	-	10,000.00	10,000.00	-	10,000.00
7	Kirti Enterprises	5,000.00	10,967.00	15,967.00	10,967.00	5,000.00
8	Rajuri Steels & TMP Bara Pvt Ltd, Jalna	8,858.00	1,217,665.00	1,226,523.00	1,200,000.00	26,523.00
9	Security Deposits	623,062.00	-	623,062.00	-	623,062.00
10	Mr.Sohanlal Yadhav (Granite Work Contractor)	-	-	-	1,075,000.00	(1,075,000.00)
	<b>Total Rs.</b>	<b>742,880.00</b>	<b>1,386,632.00</b>	<b>2,129,512.00</b>	<b>2,393,957.00</b>	<b>(264,445.00)</b>

**SCHEDULE "D"**

**Trust's Fund**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Trust Fund	118,244.00	-	118,244.00	-	118,244.00
	<b>Total Rs.</b>	<b>118,244.00</b>	<b>-</b>	<b>118,244.00</b>	<b>-</b>	<b>118,244.00</b>

**SCHEDULE "E"**

**Reserve & Surplus**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Reserve Fund	1,540,946.00	-	1,540,946.00	-	1,540,946.00
	<b>Total Rs.</b>	<b>1,540,946.00</b>	<b>-</b>	<b>1,540,946.00</b>	<b>-</b>	<b>1,540,946.00</b>

**SCHEDULE "F (A)"**

**DETAILS OF IMMOVABLE PROPERTIES**

Sr. NO.	Particulars		Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Deperciation	Closing Bal. 31/03/2023
1	College Construction	10%	38,041.96	-	38,041.96	3,804.20	34,237.76
2	Construction of CBP College (Degree) WIP	10%	11,785,995.04	7,163,731.00	18,949,726.04	1,742,087.40	17,207,638.64
3	Fencing Compund	10%	31,796.60	-	31,796.60	3,180.00	28,616.60
4	Land & Building	0%	3,899,522.04	-	3,899,522.04	-	3,899,522.04
	<b>Total Rs.</b>		<b>15,755,355.64</b>	<b>7,163,731.00</b>	<b>22,919,086.64</b>	<b>1,749,071.60</b>	<b>21,170,015.04</b>



**SCHEDULE "F" (B):****Fixed Assets**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Deperciation	Closing Bal. 31/03/2023
1	Dead Stock	10% 3,650.07	-	3,650.07	3,650.07	-
2	Educational Equipments	10% 45,054.09	-	45,054.09	6,758.00	38,296.09
3	Furniture	10% 1,800.59	-	1,800.59	1,800.59	-
4	Library Books	40% 43.90	-	43.90	43.90	-
6	Vehicle	15% 40,508.49	-	40,508.49	6,076.00	34,432.49
<b>Total Rs.</b>		<b>91,057.14</b>	<b>-</b>	<b>91,057.14</b>	<b>18,328.57</b>	<b>72,728.58</b>

**SCHEDULE "C":****DETAILS OF INVESTMENT & DEPOSIT**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	FD Disbursed / NEW FD	Total Rs.	Interest	Closing Bal. 31/03/2023
1	FD OBC 13233031015871	1,210,377.00	-	1,210,377.00	60,961.00	1,271,338.00
2	FD OBC 13233031015895	2,451,655.00	(2,451,655.00)	-	-	-
3	FD OBC 1323MPB1000636	483,615.00	-	483,615.00	23,483.00	507,098.00
4	FD OBC 132330310010876	1,189,965.00	-	1,189,965.00	57,226.00	1,247,191.00
5	FD OBC 13233031001157	2,451,278.00	-	2,451,278.00	-	2,451,278.00
6	FD OBC 13233031004042	1,298,300.00	(1,341,752.00)	(43,452.00)	43,452.00	-
7	FD OBC 13233031004660	906,658.00	(907,445.00)	(787.00)	787.00	-
8	FD OBC 1323303104677	906,665.00	(908,856.00)	(2,191.00)	2,191.00	-
9	FD OBC 13233031012955	961,213.00	-	961,213.00	46,224.00	1,007,437.00
10	FD OBC 13233031013631	199,114.00	-	199,114.00	11,904.00	211,018.00
11	FD PNB 132310PU00002232	-	2,250,000.00	2,250,000.00	-	2,250,000.00
12	FD PNB 132310PU00002241	-	300,000.00	300,000.00	-	300,000.00
13	FD PNB 132310PU00002250	-	300,000.00	300,000.00	-	300,000.00
14	FD UBI 342803030119277	309,310.00	-	309,310.00	15,608.00	324,918.00
15	FD UBI 342803030119246	621,097.00	-	621,097.00	31,921.00	653,018.00
16	Accured Interest on FDR	1,109,785.00	-	1,109,785.00	-	1,109,785.00
17	Deposit with Bombay High Court	48,000.00	-	48,000.00	-	48,000.00
18	FDR O.J.S Bank	501.00	-	501.00	-	501.00
19	Indira Vikas Patra	300.00	-	300.00	-	300.00
20	Telephone Deposit	4,075.00	-	4,075.00	-	4,075.00
<b>Total Rs.</b>		<b>14,151,908.00</b>	<b>(2,759,708.00)</b>	<b>11,392,200.00</b>	<b>293,757.00</b>	<b>11,685,957.00</b>

**SCHEDULE "H":****Loans & Advances (Assets)**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Empire Consultancy (Advance for New Building construction)	30,000.00	141,700.00	171,700.00	-	171,700.00
2	Mr. Varad Abhay Deshmukh (Advance for New Building construction)	3,400,000.00	4,644,022.00	8,044,022.00	-	8,044,022.00
3	Mr. Vibhute Sadhu Nagnath (Tender Fees Receivable)	-	320,510.00	320,510.00	310,510.00	10,000.00
4	Ashwini Hospital	222,227.66	-	222,227.66	-	222,227.66
5	Building Rent Receivable	-	3,609,000.00	3,609,000.00	-	3,609,000.00
6	Building Rent Receivable (CB Junior College)	500,000.00	-	500,000.00	-	500,000.00
7	C B Sports & Health Center	76,351.42	-	76,351.42	-	76,351.42
8	MSSDS - Grant Receivable	192,110.00	-	192,110.00	-	192,110.00
9	Shaikh Latif Pashamiya	2,150.00	-	2,150.00	-	2,150.00
10	Shri Deepak Matpati	6,500.00	-	6,500.00	-	6,500.00
11	Compensation Fund	1,720,884.00	-	1,720,884.00	-	1,720,884.00
12	TDS Receivable	154,600.00	-	154,600.00	-	154,600.00
13	TDS Receivable (FDR)	399,596.00	88,557.00	488,153.00	-	488,153.00
<b>Total Rs.</b>		<b>6,704,419.08</b>	<b>8,803,789.00</b>	<b>15,508,208.08</b>	<b>310,510.00</b>	<b>15,197,698.08</b>



**SCHEDULE "I"**  
**ANAMAT A/C**

Sr. NO.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	C.B.Pharmacy College (Degree)	159,475.00	4,992,979.00	5,152,454.00	5,908,327.00	(755,873.00)
2	S.B.Skill Center	10,000.00	-	10,000.00	-	10,000.00
3	Channabasweshwar Hostel Rent (Adv)	(5,000.00)	100,000.00	95,000.00	-	95,000.00
4	Channabasweshwar Pharmacy College (D.Pharma)	-	1,102,989.20	1,102,989.20	19,000.00	1,083,989.20
5	Channabasweshwar Pharmacy College (Pharm.D)	(113,000.00)	726,395.00	613,395.00	272,795.00	340,600.00
6	Principle Channabasweshwar Kanisht Mahavidyalay	2,401,000.00	275,000.00	2,676,000.00	-	2,676,000.00
7	Principle Channabasweshwar Polytechnic College	1,912,886.50	277,366.00	2,190,252.50	277,366.00	1,912,886.50
8	Principle Channabasweshwar Pharmacy PG	4,362,355.00	891,874.00	5,254,229.00	416,437.00	4,837,792.00
9	Principle Channabasweshwar Polytechnic College (Old)	(3,255,491.79)	-	(3,255,491.79)	-	(3,255,491.79)
<b>Total Rs.</b>		<b>5,472,224.71</b>	<b>8,366,603.20</b>	<b>13,838,827.91</b>	<b>6,893,925.00</b>	<b>6,944,902.91</b>

**SCHEDULE "J"**

**CASH IN HAND**

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	Cash On Hand	28,749.84	449,447.00	478,196.84	433,759.00	44,437.84
<b>TOTAL</b>						<b>44,437.84</b>

**SCHEDULE "K"**

**BANK BALANCES**

Sr. No.	Particulars	Opening Bal. 01/04/2022	Addition During The Year	Total Rs.	Repayment	Closing Bal. 31/03/2023
1	QJSB Bank - 2055	9,733.19	346.00	10,079.19	-	10,079.19
	PNB Bank - 0030	1,763,850.02	18,621,248.00	20,385,098.02	18,655,767.90	1,729,330.12
2	Union Bank Of India - 2878	69,439.59	15,607.00	85,046.59	-	85,046.59
<b>TOTAL</b>						<b>1,824,455.90</b>

AS PER MY REPORT OF EVEN DATE

PLACE:- LATUR  
DATED :- 30/09/2023

For M/S JAJU SONI & ASSOCIATES  
CHARTERED ACCOUNTANTS

(CA CHETAN S. JAJU)  
PARTNER

(M.No.158737, FRN No.139298W)



*Signature*  
*SH. Akude*  
**Secretary / Trustee**  
Panchakshari Shivacharya Trust, Akoor

VOTN No. :- 23158737B6XVDS5933



**CONSOLIDATED.**

**Name of the Public Trust**

**:- PANCHAKSHARI SHIVACHARYA TRUST, ALOOR.**

**Income & Expenditure A/c for the year ending**

**:- 31 ST MARCH, 2023.**

<b>EXPENDITURE</b>		<b>AMOUNT RS.</b>	<b>INCOME</b>		<b>AMOUNT RS.</b>
To	<b>Expenses in respect of Properties</b>		By	Rent (Accrued / Realised)	3,886,366
	Rates Taxes	Nil			
	Salaries	Nil			
	Insurance	Nil		<b>Interest (Accrued / Realised)</b>	
	Depreciation	4,197,639.12		On Loans	Nil
	Repairs	Nil		On Securities	Nil
"	Rent From Units	Nil		On Bank Intrest	71,386.00
				On Bank Intrest on FDR	1,251,660.00
"	<b>Remuneration to Trustees</b>		"	Dividend	Nil
	Legal Expenses	Nil			
	Audit Fees	218,550.00			
	Income Tax	Nil	"	Donations in Cash or kind	5,130,002.00
"	<b>Amount written off</b>		"	Grants	-
	a) Bad Debts	Nil			
	b) Loan Scholership	Nil			
	c) Irrecoverable Rents	Nil	"	Income From other Sources	92,365,286
	d) Other Items	Nil			
"	Miscellaneous Expenses	Nil	"	Transfer From Reserves	Nil
"	<b>Depreciation</b>	Nil		Deficit Carried over to B/Sheet	-
"	<b>Amount Transferred to</b>				
	Reserve or Specific Funds	Nil			
	FDR Interest	Nil			
"	<b>Expenditure on object of Trusts</b>				
	a) Religious	Nil			
	b) Educational	Nil			
	c) Medical Relief	Nil			
	d) Relief of poetry	Nil			
	e) <u>Other Charitable objects</u>	86,823,891.23			
"	Surplus Carried over to B/Sheet	11,464,620			
<b>TOTAL</b>		<b>102,704,701</b>	<b>TOTAL</b>		<b>102,704,701</b>

**EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS  
PRODUCED BEFORE US.SUBJECT TO OUR REPORT OF EVENDATE.**

**PLACE:- LATUR**

**DATED :- 30/09/2023**

**Your's Faithfully**  
**For M/s Jaju Soni & Associates**  
**Chartered Accountant**

*[Handwritten Signature]*  
**Secretary / Trustee**  
**Panchakshari Shivacharya Trust, Aloor**



**UPJH No.:- 23158737BGXVDS5933**

CONSOLIDATED.

Name of the Public Trust :- PANCHAKSHARI SHIVACHARYA TRUST, ALOOR.  
Balance Sheet As At :- 31 ST MARCH, 2023.

<u>FUNDS AND LIABILITIES</u>	<u>AMOUNT RS.</u>	<u>ASSETS</u>	<u>AMOUNT RS.</u>
<u>Trust Fund or Corpus B/f</u>		<u>Immovable Properties</u>	
As Per Last Balance Sheet	118,244	As Per Shedule	21,170,015
<u>Bank Balance</u>	-	<u>Furniture &amp; Fixture</u>	12,778,398
		As Per Last B/Sheet	
<u>Other Rermarked Funds B/f</u>		<u>Investment</u>	37,226,458
Depreciation Fund	Nil		
Sinking Fund	Nil		
Reserve Fund	2,395,668		
Development Fund	28,898,700	<u>Current Assets</u>	13,134,374
Building Fund	Nil		
Audit Fees	Nil		
		<u>Loans (Secured or Unsecured)</u>	
		Loan Scholership	Nil
		Other Loan	Nil
<u>Loans (Secured or Unsecured)</u>		<u>Compentation Fund</u>	51,954,117
From Trustees	Nil	<u>Deposits (Assets)</u>	24,315
		Anamat A/c	15,283,625
<u>From Others</u>		<u>Advances (As per Shedule)</u>	
Advances	40,015,883	Trustees	Nil
Deposit	Nil	Employees	Nil
		Lawyers	Nil
		Others	-
<u>Liabilities</u>		<u>Income &amp; Expenditure Account</u>	1,121,824
For Expenses	Nil		
For Advance	Nil		
For Rent & Other Deposits	Nil		
For Sundry Credit Balances	Nil		
For Anamat A/c	15,653,212	Income Outstanding	Nil
		Rent	Nil
<u>Income &amp; Expenditure Account</u>	70,008,285	Interest	Nil
		Other Income	
		<u>Misc Expenses(Assets)</u>	
		<u>Cash and Bank Balances</u>	4,396,867
<b>TOTAL</b>	<b>157,089,993</b>	<b>TOTAL</b>	<b>157,089,993</b>

EXAMINED AND FOUND CORRECT AS PER BOOKS OF ACCOUNTS  
PRODUCED BEFORE US.SUBJECT TO OUR REPORT OF EVENDATE.

PLACE:- LATUR

DATED :- 30/09/2023

For M/s Jaju Soni & Associates  
Chartered Accountant

*M. J. J. J.*  
*S. H. K. K.*  
**Secretary / Trustee**  
Panchakshari Shivacharya Trust, Aloor



UIDIN No:- 23158737B GX VP 55933

CONSOLIDATION OF ACCOUNT STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023  
 SCHEDULE ANNEXED TO INCOME & EXPENDITURE ACCOUNT

PANCHAKSHRI SHIVACHARYA TRUST, ALOOR,  
 TQ. & DIST. LATHUR,  
 01/04/2022 TO 31/03/2023

SR. PARTICULARS	Trust	C B Polytactic Cig	C B Phar Cig (Degree)	C B Phar Cig (PG)	D.Pharm	Pharm D	PH.D Research	TOTAL RS.
<b>DEBIT SIDE</b>								
1) Depreciation	1,767,400	709	1,260,524	529,706	333,387	245,913	60,000	4,197,639
2) Expenditure on object of Trust	460,756	22,012,401	40,707,579	11,157,844	6,138,058	6,320,820	26,434	86,823,891
3) Audit Fees	76,110	12,980	26,550	19,470	23,600	29,750	30,090	218,550
<b>TOTAL RS.</b>	<b>2,304,266</b>	<b>22,026,090</b>	<b>41,994,653</b>	<b>11,707,020</b>	<b>6,495,045</b>	<b>6,596,483</b>	<b>116,524</b>	<b>91,240,080</b>
<b>CREDIT SIDE</b>								
1) Building Rent	3,886,366	-	-	-	-	-	-	3,886,366
2) Income From Other Sources	6,296,478	22,208,300	40,819,916	10,916,390	5,986,360	6,023,625	114,217	92,365,286
3) Donation	5,130,002	-	-	-	-	-	-	5,130,002
4) Interest on Securities (FDR)	462,584	224,207	459,808	44,079	7,306	52,308	1,368	1,251,660
5) Bank Interest	15,288	12,865	8,064	25,959	8,427	783	-	71,386
6) Deficit C/o to I. & E. A/c	-	-	-	-	-	-	-	-
<b>TOTAL RS.</b>	<b>15,790,718</b>	<b>22,445,372</b>	<b>41,287,788</b>	<b>10,986,428</b>	<b>6,002,093</b>	<b>6,076,716</b>	<b>115,585</b>	<b>102,704,700</b>
	13486452.14	419282.24	-706865.28	-720591.90	-492951.92	-519766.52	-938.91	11464620.36

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**PANCHAKSHRI SHIVACHARYA TRUST, ALOOR**  
**TQ. & DIST. LATUR.**  
**91/04/2022 TO 31/03/2023.**

**CONSOLIDATION OF ACCOUNT STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2023.**  
**SCHEDULE ANNEXED TO BALANCE SHEET.**

SR NO.	PARTICULARS	Trust	C B (Poly) Cig	C B Phar Cig (Degree)	C B Phat Cig (PG)	C B Junior Cig (D-Pharm)	Pharm D	PH.D Research	TOTAL RS.	Less Unit Transaction	Inter	Net Balance
<b>LIABILITY SIDE</b>												
1)	Trust Fund	118,244	-	-	-	-	-	-	118,244	-	-	118,244
2)	Reserve Fund	1,540,946	854,722	-	-	-	-	-	2,395,668	-	-	2,395,668
3)	Other Liabilities	-	9,521,740	18,308,385	3,646,599	3,902,339	4,208,090	428,730	40,015,883	-	-	40,015,883
5)	Development Fund	-	8,026,227	16,731,207	4,141,265	-	-	-	28,898,700	-	-	28,898,700
6)	Anamat A/c	-	1,807,982	-	9,587,910	1,762,679	1,999,482	495,160	16,653,212	-	-	16,653,212
4)	Income & Exp. A/c	55,545,460	-	12,930,210	-	591,464	705,230	235,931	70,008,285	-	-	70,008,285
<b>TOTAL RS.</b>		<b>57,204,640</b>	<b>20,210,671</b>	<b>47,969,802</b>	<b>17,375,775</b>	<b>6,256,483</b>	<b>6,912,802</b>	<b>1,159,821</b>	<b>157,089,993</b>	-	-	<b>157,089,993</b>
<b>ASSET SIDE :-</b>												
1)	Immovable Property	21,170,015	-	-	-	-	-	-	21,170,015	-	-	21,170,015
2)	Current Liabilities	264,445	-	-	-	-	-	-	264,445	-	-	264,445
3)	Furniture & Fixture / Fixed Asset	72,729	4,325	6,214,031	2,466,346	1,791,122	1,489,645	740,000	12,778,388	-	-	12,778,388
4)	Investments & Deposit	11,685,957	9,276,757	12,096,711	2,303,089	705,602	1,007,074	151,368	37,226,458	-	-	37,226,458
5)	Other Advances & Receivable	-	-	-	-	-	-	-	-	-	-	-
6)	Cash & Bank Balances	1,866,894	709,020	869,100	311,378	217,572	306,863	130,041	4,396,867	-	-	4,396,867
7)	Loans & Advances	12,834,061	-	35,868	-	-	-	-	12,869,929	-	-	12,869,929
8)	Other Assets	2,363,637	10,076,645	20,401,055	11,323,061	3,642,287	4,109,020	138,412	51,954,117	-	-	51,954,117
9)	Deposits (ASSETS)	-	-	24,315	-	-	-	-	24,315	-	-	24,315
10)	Anamat A/c	6,944,903	-	8,338,722	-	-	-	-	15,283,625	-	-	15,283,625
11)	Misc:Expenses (ASSETS)	-	-	-	-	-	-	-	-	-	-	-
12)	Income & Exp. A/c	-	149,924	-	971,901	-	-	-	1,121,824	-	-	1,121,824
<b>TOTAL RS.</b>		<b>57,204,640</b>	<b>20,210,671</b>	<b>47,969,802</b>	<b>17,375,775</b>	<b>6,256,483</b>	<b>6,912,802</b>	<b>1,159,821</b>	<b>157,089,993</b>	-	-	<b>157,089,993</b>



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